



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

THE



BRITISH TARIFF.

PEERAGE, BARONETAGE, KNIGHTAGE,

AND

PARLIAMENTARY GUIDE.

Elegantly bound in 16mo., scarlet cloth, gilt edges,

PRICE 2s. 6d.,

WHO'S WHO ;

PUBLISHED ANNUALLY.

Dedicated by Permission to

HER GRACE THE DUCHESS OF SUTHERLAND.

OPINIONS OF THE PRESS.

"One of the most useful books ever printed"—*Morning Chronicle.*

"Who's Who is a handy little book for the table, desk or pocket."—*Spectator.*

~~~~~  
*Now ready in, Demy 8vo., boards, price 6s.,*

GENERAL AVERAGES.

AND THE LOSSES AND EXPENCES RESULTING FROM GENERAL  
AVERAGE ACTS. PRACTICALLY CONSIDERED.

BY LAURENCE R. BAILY.

CONTENTS.

1. On General Average Acts, their causes and Effects.
2. On the Principles and Rules which govern General Average.
3. On Acts causing Loss or Damage to the Property affected by them.
4. On Acts entailing Expenses on the Property affected by them.
5. On the Charges for Reshipping Cargo, and on the outward Port Charges at a Port of Refuge.
6. On the pecuniary Loss caused by General Average Acts, and on the pecuniary Benefit following them.
7. On the Settlement of General Average between the Owners of Ship Freight and Cargo, and between them and their Underwriters.

"No merchant, or in fact any person connected with the shipping trade of this country should be without this invaluable work."

"This book will prove useful to all who are interested in the practical operations of Marine Insurance.—*Times.*

~~~~~  
BAILY BROTHERS.

PRINTED BY REING, WEBB.

PUBLISHED HALF-YEARLY,

PRICE 2s. 6d.,

**THE UNITED SERVICE AND EAST INDIA
RECORD;**

Being a List of the

**FIELD-MARSHALS, FLAG, GENERAL,
AND FIELD OFFICERS,**

**POST-CAPTAINS, COMMANDERS, CAPTAINS, LIEUTENANTS,
CORNETS, AND ENSIGNS**

OF THE

NAVAL AND MILITARY FORCES

OF

HER MAJESTY

AND THE HON. EAST INDIA COMPANY,

On Full or Half Pay, or on the Retired Lists ;

AND

THE OFFICERS OF THE

MEDICAL AND COMMISSARIAT DEPARTMENTS,

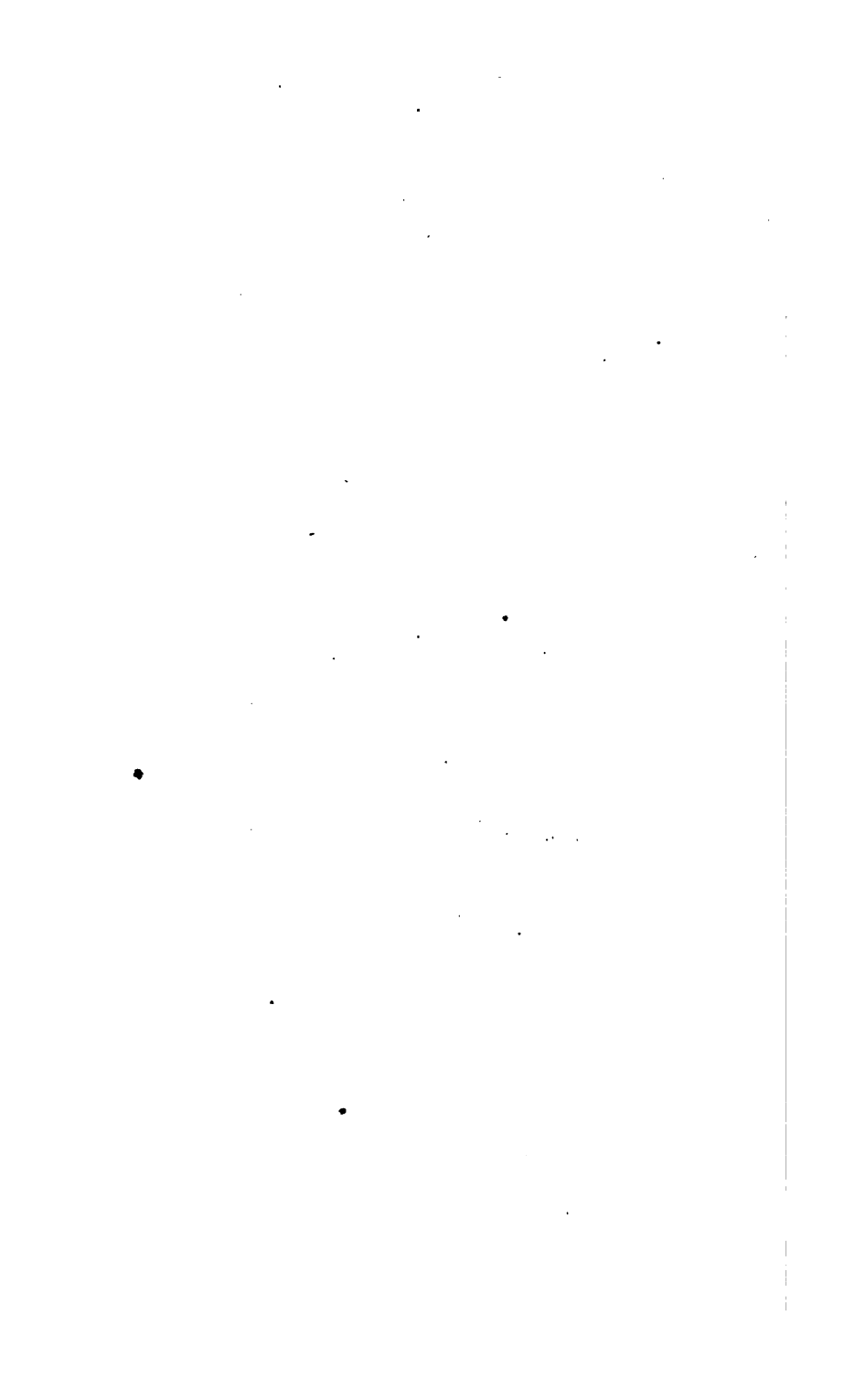
WITH THE DATES OF THEIR COMMISSIONS,

*Distinguishing the Campaigns, Engagements, Sieges, &c., in which they served,
and the Honours and Medals conferred upon them,*

TOGETHER WITH A LIST OF ALL THEIR STATIONS.

ALPHABETICALLY ARRANGED.

LONDON : BAILY BROTHERS, 3, ROYAL EXCHANGE
BUILDINGS, CORNHILL.



THE
BRITISH TARIFF
FOR
1851—52.



THE TWENTY-NINTH ANNUAL EDITION.

BROUGHT UP TO THE 5TH SEPTEMBER, 1851.

Price FIVE SHILLINGS, bound in cloth and lettered.

a



THE
BRITISH TARIFF

For 1851-52,

CONTAINS AMENDED TABLES OF THE
DUTIES PAYABLE ON GOODS

IMPORTED INTO THE

United Kingdom and the British Possessions abroad;

COPIOUS ABSTRACTS OF THE LAWS

RELATING TO THE

ENTRY, LANDING, WAREHOUSING, & CLEARANCE OF FOREIGN GOODS;

Regulations affecting the Baggage of Passengers arriving from abroad;
Bounties and Drawbacks; Countervailing Duties; Excise Duties, &c.;
Tables of Ships' Stores; Lists of Customs' Bonds, and of Stamp Duties thereon;

THE WAREHOUSING PORTS OF THE UNITED KINGDOM,

Distinguishing the Several Sorts of Goods which may be Bonded thereat;

THE WATERSIDE PRACTICE OF THE CUSTOMS,

Illustrated with numerous examples, and accompanied by the necessary Forms
of Entry, required on the importation and exportation of merchandise.

ALSO,

BY PERMISSION OF THE HON. BOARD OF CUSTOMS,

A Complete List of the Names of the

**COLLECTORS, CONTROLLERS, LANDING SURVEYORS, CLERKS,
TIDE SURVEYORS,**

And other Officers at each Port and Creek in England, Scotland and Ireland:

**THE INSPECTING COMMANDERS OF COAST GUARD, AND THE RECEIVERS
OF DROITS OF ADMIRALTY;**

LIKEWISE

Orders in Council, Treasury and Customs' Orders, and a vast amount of Miscellaneous
information, useful to Members of Parliament, Merchants, Ship Owners,
Revenue Officers, Warehousekeepers, Gentlemen travelling abroad, and Persons
engaged in Foreign Trade.

BY EDWIN BEEDELL,

OF THE OFFICE OF EXAMINER AND PRINCIPAL CONTROLLER OF ACCOUNTS,
CUSTOM-HOUSE, LONDON.

LONDON:

**BAILY BROTHERS, 8, ROYAL EXCHANGE BUILDINGS,
CORNHILL.**

1851.

Per. 23292. e 5
1851

LONDON :

LEWIS AND SON, FINCH-LANE, CORNHILL.

OPINIONS OF THE PRESS.

"The 'BRITISH TARIFF' for 1850-51, compiled and arranged by Mr. Edwin Beedell was published to-day, and contains, as usual, a full amount of information connected with our Customs' Regulations and Waterside Practice. The present being the 28th annual edition, the utility of the work is almost guaranteed by its extensive circulation."—*Times*, Oct. 16, 1850.

"The present edition of this work has just appeared, and it fully maintains the reputation of the previous annual volumes of the same publication, as being the most complete and comprehensive work of the kind that we are acquainted with. We need hardly add, that we conceive no merchant's counting-house should be left without the possession of this comprehensive volume."—*Morning Chronicle*, Nov. 28, 1849.

"Mr. Edwin Beedell, of the Custom-house, has rendered an essential service to the mercantile community and the public in general, by the New Edition of his 'BRITISH TARIFF.' The possession of such a work as this, useful to all classes as it must be, would not be less useful to members of the legislature. It would be the saving to them of much time and trouble, for herein they would find, in a convenient form, a body of Customs' law and practice for immediate reference, which otherwise could be obtained only by the consultation of Parliamentary Records, Acts of Parliament, &c., &c."—*Daily News*, Oct. 5, 1848.

"The merits of this compilation have long been known to the mercantile community, and in this, the 28th annual edition, the labors of addition and revision have combined to render the work the most complete of the kind that has ever been presented to the public—on its utility to the mercantile classes it is needless to dilate, but in the advance of fiscal legislation the interests of all classes have been so generally concerned as to render a publication of this kind nearly as indispensable to ordinary readers, as it is to those immediately connected with commerce. To gentlemen travelling abroad, and to members of Parliament, much of the information contained therein will be found of especial service, and as a work of reference, no library can be complete without it."—*Observer*, Oct. 20, 1850.

"This edition has been considerably extended beyond its former limits, and not the least important is the practical exposition of the regulations affecting the export branch of the Customs. The great number of editions it has already reached is the proof of its utility; every year sees it improved and made more worthy of the extensive patronage it receives."—*Economist*, Oct. 7, 1848.

"We have, on more than one occasion, had to speak in terms of the highest commendation of Mr. Beedell's exceedingly useful and invaluable little volume. The one now before us is superior to any of its predecessors, and contains, in addition to the numerous articles which appeared in the previous volumes, abstracts of all the recent acts relating to the Customs and Shipping. The volume, in fact, is a perfect hand-book, and is a necessary appendage to every counting-house and office."—*Journal of Commerce*, Oct. 7, 1848.

"This publication has now become a standard work of reference, in all that relates to British commerce. The present volume contains the trading results of the legislative changes of the past session, and furnishes the usual information relating to the Custom-house and Waterside business, such as tables of duties payable on goods, and abstracts of the laws of entry, landing, warehousing, and clearance of foreign goods, with a vast deal of other statistical and tabular matter. It is due to the compiler of this useful manual to state

that the work is now regarded and used as an authority in the public offices, both at home and in our colonial possessions."—*Shipping and Mercantile Gazette*, Nov. 8, 1849.

"This compilation contains, in addition to the Tariff, a very complete explanation of the various points and difficulties which beset the daily practice of merchants and their Custom-house clerks. It is particularly valuable as furnishing directions as to the practice with respect to tares and allowances, with the mode of calculating them, forms of entries, a list of the ports of the world with the countries to whose revenue laws they are subjected, and a large mass of other information most useful to almost every person engaged in commercial transactions. The work is comprised in a neat octavo volume and ought to be found in every merchant's counting-house. The author has displayed extraordinary research."—*Liverpool Standard*, Nov. 12, 1850.

"This is the most comprehensive publication at present issued for the use of the commercial world. It is a complete *vade mecum*. Mr. Beedell having access to official documents and long experience on the subject with which he deals, may therefore be adopted as a safe guide by merchants, ship owners, &c., by all of whom this book of his will be found most useful. The long list of subscribers at once attests the value set upon it by those for whose use it is specially designed."—*Belfast Northern Whig*, Nov. 12, 1850.

"Bad as the times may be, no man engaged in trade can invest five shillings better than in the purchase of this most useful, accurate, and comprehensive work. We are not surprised to see that it has a most extensive list of mercantile patrons."—*Western Times*, Sept. 18, 1847.

"This is an exceedingly valuable year-book to the mercantile interest. It contains information on most points of practice connected with the entry, landing, warehousing and clearance of foreign goods imported and exported, as well as abstracts of all the acts relating to the Customs and Shipping. We observe that the list of subscribers embraces a large number of mercantile firms in all parts of the kingdom."—*Plymouth Journal*, Nov. 29, 1849.

"This volume should be found in the office of every man of business in the country; it contains, in addition to tables of duties, bounties, drawbacks, &c., a well-digested epitome of the laws which govern and direct trade and commerce; together with information on all matters relative to the fiscal regulations of the country, and for transacting the business connected with the Customs. The contents are admirably arranged and clearly indexed, so that the required information on any subject can be referred to without difficulty. The volume may be considered a perfect hand-book for merchants, shipowners, officers of the revenue, and persons in general business, and its compilation reflects the greatest credit on Mr. Beedell."—*Plymouth Herald*, Dec. 6, 1849.

"The 'BRITISH TARIFF' is the only standard work on the subject to which it relates. It has been long known to the commercial world as a hand-book in all matters relating to the Customs and Shipping. Under its comprehensive title is included every department of trade and commerce. But what we admire most in the handsome volume before us is the beautiful arrangement of its several parts, and its thoroughly practical character. The numerous examples of the actual working of the Customs' laws are such that every merchant and ship-master may transact their own business with the utmost facility. The completeness of the 'BRITISH TARIFF,' as a whole, is at once vouched for, by the access which the author enjoys to the highest sources of information, and we therefore heartily recommend it to the mercantile community."—*Northern Warder*, Nov. 22, 1849.

"This is the 28th annual edition of Mr. Beedell's excellent book of reference. It is even more comprehensive than in former years and sustains well its character for accuracy. We think it worthy of a place on the merchants' desk beside 'Oliver and Boyd' and the 'Court Calendar.'"—*Inverness Courier*, Nov. 28, 1850.

PREFACE.

THE Table of Customs' Duties for 1851-52 differs from that of last year in respect to the rates on two articles only, viz., Coffee and Wood. On the former the duty has been reduced, and the foreign rate assimilated to that on raw Colonial Coffee. On the various descriptions of foreign Timber and Wood, with one or two unimportant exceptions, the duty has been reduced to one-half of the former rates.

An enactment of the last session of Parliament is now in force, permitting the importer to enter Deals, Planks and Battens, by tale, upon a computation of their cubical contents, calculated according to a given scale, constructed, it is presumed, with a view to grant the utmost amount of justice to parties availing of the option.

Embodied in this edition appear also all Treasury and Customs' Orders issued since the last publication, and amongst these, are some of commercial importance, namely, those abolishing the further warehousing of goods at Manchester since 20th August last, and requiring the removal of such as are already in bond by the 20th August, 1852; and those likewise empowering the Landing Surveyors at this port, to allow the amendment of bills of Entry and the admission duty-free of certain goods imported under specified conditions—a concession granted to expedite the Merchants' operations, and to meet the requirements of our continuously expanding commerce.

The Compiler has taken advantage of this edition to put forth a more popular and lucid exposition of the "Water-side Practice," embracing the whole routine of Customs' business, from the period of a vessel's arrival in port with cargo from abroad, through the successive processes, until her final clearance, accompanying the same with all necessary forms and examples, and in which it is hoped, those interested may soon become initiated.

In noticing the patronage conferred on "THE BRITISH TARIFF," by those distinguished personages whose names appear in the Subscribers' List, the Compiler feels it to be his duty to observe that its value for accuracy is mainly attributable to the facility which he is permitted to have to official documents; and for which his humble acknowledgments are due.

Gratefully recognising the kind offices of his numerous friends in London and at the outports generally,—to whom he owes much for suggested improvements, and for having in other respects promoted the interests of the work,—the Compiler submits the present edition, in full confidence of their future countenance and support.

EDWIN BEEDELL.

40, TREDEGAR SQUARE, BOW ROAD,
London, Sept. 8th, 1851.

CONTENTS.

	PAGE
PROHIBITIONS AND RESTRICTIONS INWARDS	1
ENTRY OF GOODS INWARDS	8
BAGGAGE REGULATIONS	21
DECLARATIONS	27
WAREHOUSING ACT	32
WAREHOUSING PORTS	46
BRITISH SPIRITS' WAREHOUSING ACT	55
TABLE OF DUTIES OF CUSTOMS	58
TONNAGE DUTIES AND ORPHAN DUES	114
TABLE OF DUTIES OF INLAND REVENUE	116
THE WATERSIDE PRACTICE OF THE CUSTOMS	118
FORMS OF ENTRIES	172
WRECK AND SALVAGE ACT	179
COASTWISE REGULATIONS	184
COUNTERVAILING DUTIES AND DRAWBACKS	187
PROHIBITIONS AND RESTRICTIONS OUTWARDS	189
ENTRY OF GOODS OUTWARDS	190
BOUNTIES AND DRAWBACKS	194
SHIPS' STORES	202
RENT ON TOBACCO	211
LIST OF BRITISH AND IRISH GOODS USUALLY EXPORTED	218
ISLE OF MAN ACT	232
GUERNSEY AND JERSEY DITTO	238
BRITISH POSSESSIONS DITTO	241
LIST OF CUSTOMS' BONDS AND STAMP DUTIES	262
MISCELLANEOUS ORDERS	267
TRANSHIPMENT REGULATIONS	310
LIST OF OFFICERS OF CUSTOMS, ETC.	328
LIST OF RECEIVERS OF ADMIRALTY DROITS	356
INDEX	358

PATRONS AND SUBSCRIBERS.

THE RT. HON. LORD VISCOUNT PALMERSTON, M.P., &c., &c.,
Her Majesty's Principal Secretary for Foreign Affairs.

THE RT. HON. SIR CHARLES WOOD, BART., M.P., &c., &c.,
Chancellor of the Exchequer.

THE RT. HON. HENRY LABOUCHERE, M.P., &c., &c.,
President of the Committee of Privy Council for Trade.

THE RT. HON. EARL GRANVILLE, Vice-President.

Commissioners of Her Majesty's Customs.

THE RT. HON. SIR THOMAS FRANCIS FREMANTLE, BART.,
Chairman.

THE RT. HON. GEORGE ROBERT DAWSON, Deputy Chairman.

STEPHEN GEORGE LUSHINGTON, Esq.

CULLING CHARLES SMITH, Esq.

THE HON. STEPHEN EDMUND SPRING RICE.

FREDERICK GOULBURN, Esq.

THOMAS FARGITER DICKINSON, Esq.

ADMIRAL SAURIN.

SIR ALEX. Y. SPEARMAN, BART.,
Controller General of the National Debt, &c., &c.

SIR DENIS LE MARCHANT, BART. } Joint Secretaries of the Board
GEORGE RICHARDSON PORTER, Esq. } of Trade.

ALBANY FONBLANQUE, Esq., Chief of the Statistical Department.

WILLIAM DRUMMOND OSWALD, Esq., Assistant ditto.

THE RT. HON. HENRY GOULBURN, M.P., &c., &c.

GEORGE CORNEWALL LEWIS, Esq., M.P., &c., &c.

THE RT. HON. THOMAS MILNER GIBSON, M.P., &c., &c.

SIR GEORGE CLERK, BART, M.P., &c., &c.

JOHN HEATHCOAT, Esq., M.P., &c., &c.

JOHN MACGREGOR, Esq., M.P., &c., &c.

JOHN HUMPHREY, Esq., M.P., &c., &c.

HIS EXCELLENCY THE COUNT WALEWSKI, French Ambassador.

HIS EXCELLENCY ABBOTT LAWRENCE, Esq., American Ambassador.

HIS EXCELLENCY CHEVALIER BUNSEN (4 copies), Russian Ambassador.

HIS EXCELLENCY THE COUNT REVENTLOW, Danish Ambassador.

**HIS EXCELLENCY LE COMMANDEUR MARQUES LISBOA (2 copies),
Brazilian Ambassador.**

The Secretary of Her Majesty's Customs.

William Maclean, Esq.

Assistant Secretary.

F. G. Gardner, Esq.

Plantation Clerk.

C. J. Allan Maclean, Esq.

Committee Clerks.

H. C. Clyde, Esq.

C. Claridge, Esq.

G. Dickens, Esq.

Principal Clerk. — **T. C. Thorpe, Esq.**

Senior Clerks.

W. B. Kitson, Esq.

T. J. Pittar, Esq.

T. Wildman, Esq.

J. Bates, Esq.

F. Davies, Esq.

J. Smith, Esq.

W. Nicholson, Esq.

Solicitor.
Felix J. Hamel, Esq.

Assistant Solicitor.
Latham Blacker, Esq.

Surveyors General.
A. Ross, Esq.
P. Fennings, Esq.
C. Boyd, Esq.
T. How, Esq.

Bench Officers.
J. Braysher, Esq. *Coll.*
W. Willmott, Esq. *Con.*

Inspector General of Imports and Exports.
R. D. Woodfield, Esq.

Clerks to ditto.
Mr. E. Bernard
Mr. R. Whitmore
Mr. E. Crabb
Mr. J. Sentance
Mr. J. Chace

Examiner & Principal Controller of Accounts.
W. W. Taylor, Esq.

Assistant ditto.
W. Fowler, Esq.

Clerks.
Mr. J. Perry
Mr. J. E. Jones
Mr. C. Brenchley
Mr. S. Bourne
Mr. A. Walsh
Mr. W. H. Turner
Mr. J. F. Courtenay
Mr. F. Sturley
Mr. J. W. Hodges
Mr. H. Miller
Mr. W. P. Keatinge
Mr. A. T. Cuffey
Mr. E. A. K. Edgar
Mr. T. Whiting
Mr. J. Morphey
Mr. C. E. Langford
Mr. B. Bassett
Mr. W. R. Nield
Mr. R. Lynch
Mr. S. Neck
Mr. J. Standing
Mr. J. T. Boddington
Mr. P. Robertson
Mr. W. C. Chalker
Mr. F. M. Dwight

Acting to Examiner's Office.

Mr. H. W. World
Mr. T. Knox
Mr. R. French
Mr. P. Warburton
Mr. F. Walter
Mr. J. Gibson
Mr. N. Drew
Mr. R. Parker
Mr. J. Lewis
Mr. E. Z. Martin
Mr. A. Massett
Mr. C. Rees
Mr. C. Treleven
Mr. C. Peto
Mr. A. C. Cumberland
Mr. T. Pothury
Mr. W. Pitclairn
Mr. T. Cranswick
Mr. C. Waters
Mr. W. H. Fenton
Mr. C. W. Muttlow
Mr. C. Chisholm
Mr. W. Finlanson
Mr. C. A. Cooper
Mr. G. Cook
Mr. G. E. Bannett

Solicitor's Office.
W. Cook, Esq.
P. Beverley, Esq.
E. Beverley, Esq.
E. L. Hopper, Esq.

Controllers of Accounts.
Chas. Saunders, Esq.
Henry Cole, Esq.
George Hoare, Esq.
Daniel Clark, Esq.
S. Buller Lemon, Esq.

Jerquer.
Thos. Carter, Esq.

Registrar General of Shipping.
W. Henry Noss, Esq.

Long Room.
R. J. Williams, Esq.
R. F. Fall, Esq.
T. Cope, Esq.
J. Gray, Esq.
C. Daly, Esq.
J. J. Johnson, Esq.
W. Whitmore, Esq.
E. Walter, Esq.
E. Sheppard, Esq.
W. Bezer, Esq.
W. D. Smith, Esq.
S. Clark, Esq.
J. Slcombe, Esq.
F. Rich, Esq.

Clerks for General Business.

Mr. W. R. Meader
Mr. S. S. Dipmull
Mr. Thomas Hooper
Mr. D. Packham
Mr. R. Taylor
Mr. J. T. Bailey
Mr. R. Dixon
Mr. G. H. Armstrong
Mr. T. Stevenson
Mr. A. G. Whiting
Mr. H. Forster
Mr. C. Dering
Mr. R. Dundas
Mr. J. J. Owen
Mr. R. Gowland
Mr. E. Forrester
Mr. B. Wildish
Mr. J. Ruegg
Mr. J. Hoare
Mr. J. W. Coffey
Mr. R. Main
Mr. G. Peel
Mr. F. Bond

Surveyor Generals' Office.
J. Wilde Dixon, Esq. *Chief Clerk.*

Secretary of the Customs' Fund and Manager of the Bill of Entry Office.

George Plank, Esq.

Controller of ditto.
W. Strickland, Esq.

Queens' Warehouse Keeper.
F. T. Walsh, Esq.

Clerk to ditto.
M. D. Crosbie, Esq.

Accountant of Petty Receipts.
R. G. Hast, Esq.

Agents.
T. Tanner, Esq.
G. Gold, Esq.
J. Goldham, Esq.
H. Oxenford, Esq.
W. Oxenford, Esq.
D. Maclean, Esq. (Her Majesty's Customs' Agent)

OUTDOOR DEPARTMENT.

Inspector-General.—William Smith Kendall, Esq.*Clerk.*—Mr. George Sheldrick.*Landing Surveyors.*

Charles Knox, Esq.	Henry C. Brown, Esq.	William Barber, Esq.
George Blake, Esq.	John Blakstone, Esq.	Joseph H. Rolis, Esq.
Charles Hammond, Esq.	John Cockshott, Esq.	Robert Cox, Esq.
George Duncan, Esq.	Charles H. Pocock, Esq.	James H. Mason, Esq.
John Lascombe, Esq.	David H. Watson, Esq.	William Marshall, Esq.

Acting Landing Surveyors.

Robert A. Ogilvie, Esq.	John M. Arnaud, Esq.	John Lucock, Esq.
Edward Cowcher, Esq.	John Palgrave, Esq.	Anthony Compton, Esq.

Searchers.

J. Hancock, Esq.	C. T. Pickford, Esq.	G. B. Lefroy, Esq.
S. L. Poer, Esq.	F. J. Wallis, Esq.	J. M'Phee, Esq.
C. G. Wrangmore, Esq.	A. Pratt, Esq.	T. Jefferson, Esq.
H. Inglis, Esq.	J. Clements, Esq.	W. T. Bramall, Esq.
W. Inglis, Esq.	P. Tuxford, Esq.	R. E. Barker, Esq.
T. Ryan, Esq.	A. L. Watts, Esq.	W. Lee, Esq.
G. Benham, Esq.	J. W. Douglas, Esq.	F. Wearne, Esq.
E. King, Esq.	R. K. Heath, Esq.	J. R. Warter, Esq.
G. H. Butler, Esq.	S. J. Brewer, Esq.	R. Perrin, Esq.
L. Wostyn, Esq.	J. Oldham, Esq.	M. J. (astleden, Esq.
F. Francis, Esq.	J. Macqueen, Esq.	T. Shindler, Esq.
J. Thorpe, Esq.	J. Clayton, Esq.	W. H. Sadler, Esq.
J. Lalor, Esq.	T. Eveleigh, Esq.	J. B. Bunting, Esq.
F. Napier, Esq.	J. Tattersall, Esq.	W. J. Skinner, Esq.
E. Pritchard, Esq.	J. Fleming, Esq.	(. Irving, Esq.
F. M. Ure, Esq.	J. C. Gibson, Esq.	R. P. Barlow, Esq.
C. Fitze, Esq.	N. Wingfield, Esq.	F. W. Haydon, Esq.
T. Neave, Esq.	W. H. Bentley, Esq.	W. H. Wilson, Esq.
D. J. Ure, Esq.	C. E. Hunt, Esq.	J. P. Smart, Esq.
J. Hoar, Esq.	J. A. Smith, Esq.	M. Daly, Esq.
D. Harrison, Esq.	E. Lefevre, Esq.	W. Board, Esq. (acting)

Gaugers.

T. Delacourt, Esq.	|	D. Pick, Esq.
--------------------	--	---------------

Principal Timber Measurers.

Mr. J. Hurd.	|	Mr. J. P. Burt.
--------------	--	-----------------

Superintending Lockers.

Mr. W. Munday.	|	Mr. J. Moore.	|	Mr. A. Innes.
----------------	--	---------------	--	---------------

Appraiser of seized Goods.

Mr. T. Cornell.

Inspector-General of the Water-Guard Department.—D. S. Harding, Esq.*Inspector of the River.*—John E. Bart, Esq.*Tide Surveyors.*

Mr. J. Denton	|	Mr. T. Knyvett	|	Mr. J. Wakem
Mr. J. Potter	|	Mr. R. Grey	|	Mr. J. Christfield
Mr. J. Dobson	|	Mr. C. C. Fowler	|	Mr. J. Mayne (acting)

MERCHANTS, &c.

- Abraham, J.
 Acraman and Co.
 Alexander, W.
 Anderson, W. B.
 Anderson, J.
 Anderson, John & Sons
 Anderson, W. Senr. and Co.
 Aston, Griffiths and Co.
 Ayerst, J.
 Baring Brothers (*two copies*)
 Baker, Tucker, and Co.
 Ball, G.
 Barber, Charles
 Barracrough, C.
 Batten and Edwards
 Beard, W. D.
 Bell, J. T., and Co.
 Besley, D., Jun.
 Birnstingl, L., and Co.
 Blythe and Green
 Bourn, T.
 Bourn, H. B. (*2 copies*)
 Bovill, W.
 Brandram, Brothers and Co.
 Brook and Thornton
 Bryant and Davies
 Bull and Ambler
 Busson, F.
 Byass, R. B.
 Cannon, W.
 Carey, W. H.
 (avan Brothers
 Castendieck and Schlutow
 Chambers, F.
 Chapman, J., and Co.
 Chapman, E. H. & W. R.
 Cheeswright and Miskin
 Chidell and Stewart
 Child, G.
 Chinnery, J. F.
 Clark, C. and A. G. B.
 Clark, James
 Clarke, T. O.
 Cockburn and Co.
 Cleaver, J.
 Christian, R.
 Colebatch, Joseph
 Coleman, T.
 Collier, H.
 Cook and Long
 Cooke, C.
 Cooper and Aves
 Coles, W.
 Coles, Brown and Co.
 Corrie and Co.
 Cortissos, C. J.
 Costello, J. W.
 Couper, A. and Co.
 Coverdale, Jas.
 Coward, R. A.
 Cox, Heisch and Co.
 Crawford, Colvin & Co.
 Dawson, Campbell and Co.
 Davies, G. and H. and Co.
 Delepiere, O.
 Debnam, J. and Co.
 Denny, Clark and Co.
 Devaux, C. and Co.
 Devitt and Moore
 Dick, Moller and May
 Dickson, Brothers, and Company (*two copies*)
 Dickson and Co.
 Dingwall, Portal & Co.
 Dodson, J.
 Drouhet, Gardner & Co.
 Duckworth and Co.
 Duddfield, B.
 Dümmler, A.
 Dunbar, D. and Sons
 Duncan, R. and Co.
 Elkin, B. and Sons
 Elkin, T.
 Elliot, J.
 Ellis, C.
 Emmott, C.
 Enthoven, H. J. & Sons.
 Escombe, R. (*two copies*)
 Evans, D. H. and Co.
 Ewart, Maccaughey, and Co.
 Felgate, W. and Co.
 Fenn, Kemm and Fenn
 Fennings, R. L. J.
 Fielder, E.
 Finlay, Hodgson & Co.
 Finnis and Fisher
 Fisher, J. W.
 Fletcher, Alexander and Co.
 Foakes and Metcalfe
 Forbes, Forbes and Co.
 Fordat, Coxhead and Co.
 Forster and Smith
 Fortnum and Mason
 Fossett, W. A.
 Frühling and Goschen
 Fuller, G.
 Galatti and Co.
 Galloway and Wilson
 Gardner and Urquhart
 Gibbs and Crouch
 Giesler and Co.
 Gillespies, Moffatt and Co.
 Goddard, J. A.
 Gooch and Cousens
 Goodhart, Son and Patrick
 Gray, James
 Gray and Co.
 Gray and MacFarlan
 Green, F. and Co.
 Greenwood and Butler
 Grey, H. (*six copies*)
 Grierson and Tweeddale
 Grylls, H. W.
 Hall, W. J. and Co.
 Hall and Bylevald
 Hallé, A.
 Harris, J.
 Harrison, F.
 Harrison, R. and Co.
 Hanson, Bros. and Co.
 Hancock, J.
 Harper, E. N. and Co.
 Hart, Lemon and Sons
 Harvey and White
 Haward, G.
 Hayter and Howell
 Heath, Furze and Co.
 Heath, Beaton and Co.
 Heaton, Chas. and Co.
 Hellbronn, W.
 Henderson, R. and J.
 Herman, Sillem, Son, and Co.
 Heyde, Von der
 Hilliam, J. C.
 Holden, A. W.
 Hopcraft & Broadwater
 Hotchkiss and Cobbs
 Hunt, J.
 Huth, F. and Co. (*two copies*)
 Hutton, W. B. & Sons
 Ingate, C. and Son
 Italiener, A.
 Jacobs, N.
 Jameson, W. and Son
 Jameson, Brothers and Co.
 Janterry and Co.
 Jones, H.

Merchants, &c. (continued).

Jonas, Simonsen and Co.	Nicholson, T.	Scovell and Co.
Jones, J.	Noldwitt, J. S.	Scrutton, G. C.
Joyce, W. A.	North and Light (<i>two copies</i>)	Scrutton, Sons and Co.
Keeling, E. H.	North, Simpson and Graham	Sedgwick, R. and Co.
Krehmer, G. (<i>two copies</i>)	Norton, N.	Shepherd, Jas.
Kendall, J.	Norton, D.	Silberrad, E.
Kensington, Paines and Young	Oliveira, John	Smith, W. M.
Kemissoglie, J. T.	Olivier, C. H. (<i>2 copies</i>)	Solomons, H.
La Mark, F. and Co.	Oxford, J.	Stahlschmidt, F.
Lamb, W.	Pace, Nephew and Co.	Stericker and Co.
Layton, Hulbert and Co.	Palmer, McKillop and Co.	Stayner, Mr.
Le Coq and Co.	Paul and Dastis	Stockwin, J.
Leaf, Coles and Co.	Pawson, J. F. and Co.	Stutchbury and Sons
Leonardo, A.	Peck Brothers and Co.	Swaine, Boord and Co.
Levitt, M.	Phillips, E. and Co.	Taylor, H.
Lewis, Bros. (<i>2 copies</i>)	Phillips and Rowell	Taylor, Henry
Lenox, S.	Phillips and Graves	Taylor Brothers
Lightly and Simon	Pickernell Brothers	Teigue and Smith
Little, G. and Co.	Pickford, W.	Tennant, Sons and Co.
Lizardi, F. de and Co.	Pike, J. H. R.	Thomasset and Caffey
Long and Cornell	Pope, W.	Thornton and West
Lacey and Sons	Potter, T. H.	Todd, J.
Lackie Brothers	Prowse, J. S.	Toulmin, H. and C.
Leak, A. and Co.	Puzey, Tom	Townley, C. A.
Maclean, Maris, and Co.	Prestwich and Co.	Towne, E.
Major, C. J. (<i>2 copies</i>)	Rains, J.	Travers and Sons
McCracken, J. R. and Co.	Rayden and Reid	Trower, Lawson and Trowers
Mackey, Holt and Co.	Read, John	Turnbull, J.
Mackay and Champion	Recknell, S.	Turner, A.
McGroch, J.	Redhead, L.	Turnley Brothers
Magniac, Jardine & Co.	Redfern and Alexander	Tyzack Brothers
Manning and Anderdon	Reid, J. and W.	Vicary, R. J.
Marrillier, F. W. H.	Reynolds, G.	Viebahn, Von
Marshall, W. F.	Reynolds, B. Jun.	Wackerbarth & Collins
Marzetti and Sons	Richardson and Co.	Wall, Smith and Co.
Matthew, H. R.	Richmond, H.	Warre, Brothers & Co.
May, B. & Co.	Riley, W. C. and Co.	Weinholt, Wehner and Co.
May, W., Jun.	Ritchie, H.	West and Garment
Melhuish, Sons and Co.	Richardson, F. G.	Whellock, A., Jun.
Mendes da Costa and Co.	Robertson and Co.	Whitmore, W.
Milfred, Goyeneche and Co.	Robinson, A. G.	Whyte, R. A. B.
Milne, A.	Ruffy, J.	Wildman, W. H.
Montoya, Saenz and Co.	Rutherford, Drury and Co.	Wilkinson, C.
Moorhouse and Co.	Sack, Bremer and Co.	Williams, F. J.
Morlet and Horne	Samuda, A.	Williams, J.
Morgan, H. L.	Saudeman, Forster and Co.	Williams, R. J.
Morrison, Dillon and Co.	Saunderson, J.	Wilson, H. C.
Newcomen, Stoford and Co.	Schmidt, E.	Wood, M.
Newman, Hunt and Co.	Schroder, J. H. and Co.	Woolley, J.
Nichols, J.	Schünck, Souchay & Co.	Yates, G. B.
	Scotney and Earnshaw	Younger, Samuel
		Zulueta and Co.

PUBLIC COMPANIES, CONSULS, &c.

Lloyd's Registry of Foreign and British Shipping.	
The Directors of the London Dock Company.	
The Library of the House of Commons (<i>two copies</i>).	
The Corporation of the Trinity House.	
The Peninsular and Oriental Steam Navigation Company.	
The General Steam Navigation Company.	
The Directors of the Commercial Dock Company.	
The Southern Whale Fishery Company.	
Martin Ralph Leake, Esq.	Treasury, Whitehall
Frederick Lack, Esq.	Board of Trade
Charles Noyes, Esq.	Board of Trade
John Boger Hole, Esq.	Foreign Office
Hyppolite Roux, Esq. (<i>four copies</i>) Chancellor of	the French Embassy
A. F. Bouard, Esq., Counsel to	the French Embassy
H. Boisselier, Esq., Vice-Consul for	France
O. Delepierre, Esq., F. S. A., Consul for	Belgium
J. B. Heath, Esq., F. R. S., Consul General for	Sardinia
G. Krehmer, Esq., (<i>two copies</i>) Consul-General for	Russia
A. Montoya, Esq., Vice Consul for	New Granada
Don José Joaquín de Mora, (<i>two copies</i>) Consul-General for	Spain
Le Chevalier Colquhoun, (<i>two copies</i>) Consul-General	
	for Oldenburg and Saxony
B. Hebel, Esq., Consul-General for	Prussia
H. S. Minasi, Esq., Consul-General for	The Two Sicilies
Moritz Salomonson, Esq., Consul de S. M. l'Empereur	
d'Autriche, en Danemarck, Conseiller de Commerce	Copenhagen
Etatsrath Francke, Esq.	Copenhagen
W. Hamilton, Esq., Her Britannic Majesty's Consul	Boulogne
Sir Anthony Perrier, Her Britannic Majesty's Consul	Brest
G. W. Featherstonhaugh, Esq., Her Britannic Majesty's Consul	Havre
John Turnbull, Esq., Her Britannic Majesty's Consul	Granville
W. Mure, Esq., Her Britannic Majesty's Consul	Orleans
Thomas Pickford, Esq., Her Britannic Majesty's Consul	Paris
J. M. Brackenbury, Esq., Her Britannic Majesty's Consul	Cádiz
T. Y. Browne, Esq., Her Britannic Majesty's Consul	Genoa
W. C. Brackenbury, Esq., Her Britannic Majesty's Consul	Madrid
Sir Edward Baynes, Her Britannic Majesty's Consul and Agent	Tunis
Joseph T. Crawford, Esq., Her Britannic Majesty's Consul	Havana
Lieut.-Col. Cumberlege, Her Britannic Majesty's Consul	Tampico
Josiah Napier, Esq., Her Britannic Majesty's Consul	Comoro Isles

Public Companies, Consuls, &c. (continued).

Geo. C. Miller, Esq., Her Britannic Majesty's Consul	Tabiti
Thomas Ussher, Esq., Her Britannic Majesty's Consul	Port au Prince
Messrs. Cary Brothers, Bankers, &c.	Boulogne
Messrs. Fontaine and Le Sage, ditto	Boulogne
A. Pomart, Esq., ditto	Boulogne
H. Sire, Esq., ditto	Boulogne
Messrs. Chartier, Mory and Vogue, Custom House Agents	Boulogne
Mr. J. F. Luddy, Wine Merchant, &c.	Boulogne
Mr. F. Lalouette, Custom House Agent	Boulogne
Numa Grar et Cie. Raffinerie de Sucre	Valenciennes
M. Pagelet, Courtier Maritime	St. Malo
Messrs. Baring Brothers	New York
Messrs. E. Richardson and Co., Merchants, &c.	New York
Messrs. Grinnel, Mintum and Co.	New York
The Officers of Her Majesty's Customs (<i>ten copies</i>)	
per C. J. Bogan, Esq.	St. Helena
F. Saunders, Esq., Collector, Her Majesty's Customs	Ceylon
D. J. Ronayne, Esq., Sub-Collector, Her Majesty's Customs ..	Point de Galle
Thomas Hastie, Esq., Her Majesty's Customs	Port Fairy, Australia
J. Hamilton, Esq., Her Majesty's Customs	Cape of Good Hope
W. Lister, Esq.	Port Natal
W. H. Turner, Esq. Merchant	Demarara
Percival Hindmarsh, Esq., Her Majesty's Customs	Sydney
Morley E. Miller, Esq., Merchant	St. Francisco
W. H. Bailey, Esq., Commission Agent	St. Francisco
Auguste Le Coq, Esq., Merchant	Hong Kong
D. Rough, Esq., Government Harbour Master	Auckland, New Zealand

OFFICERS REPRESENTING FOREIGN COUNTRIES FOR THE
INDUSTRIAL EXHIBITION OF ALL NATIONS.

M. Sallandrouze de Lamornaix, Chief Commissioner	France
F. J. Van Zeller, Esq. Commissioner	Portugal
Don M. de Ysasi, Chief Commissioner	Spain
Edward Zorab, Esq. Chief Commissioner	Turkey
Chevalier Hebelér } Joint Commissioners	United States
Baurath Stein }	
Edward Riddle, Esq. Chief Commissioner	United States
N. S. Dodge, Esq., Secretary of the Commission	United States
M. Rössler (<i>two copies</i>) Acting Commissioner	Grand Duchy of Hesse
Dr. Steinbeis (<i>two copies</i>) Acting Commissioner	Wurtemberg
Baron Von Viebahn, President Privy Counsellor of the Zollverein Commission	Germany
M. Broux, Secretary of the Zollverein Commission	Germany
Chevalier Lencisa (<i>three copies</i>) Commissioner	Sardinia
C. Tottle, Esq., (<i>three copies</i>) Commissioner	Sweden and Norway

SUBSCRIBERS

AT THE

OUTPORTS OF THE UNITED KINGDOM.

ABERDEEN.

William Sawyers, Esq. Collector
 Daniel B Preston, Esq. Controller
 David Bremner, Esq. Searcher
 James Nicol, Esq. ditto
 Mr. Wm. Gilman, Locker
 Mr. Thomas Smith, Boatman
 Mr. William Williams, Merchant
 Mr. Alexander Burgurs, ditto
 Mr. Alexander Inglis ditto
 Messrs. Wm. Talbot and Co., ditto
 William Duthie, Esq., Ship Owner
 Mr. George Duncan, Merchant
 Messrs. Allardyce and Jopp, ditto
 Captain James Elliott, "Berbice"
 Mr. Peter Ross, Jun., Ship Broker
 Captain H. Ganson, "Richihucto"
 Capt. Levie, "Duke of Buccleuch".
 Alex. Mitchell, Esq. Ship Owner
 Mr. John Smith, "Crown Hotel"
 Mr. James Cruickshank, P.C. Officer,
 (Stonehaven)

ABERYSTWITH.

George Williams, Esq. Controller
 Mr. James Cox, P.C.O. (Aberdovey.)

ALLOA.

Robert Mostyn, Esq. Collector
 John Hatt, Esq. Controller
 Mr. Chas. Stein, Ship Broker & Agent
 Mr. F. G. Aitken, Merchant, (Stirling,
 Mr. B. Marshall, P. C. O. (ditto)

ARBROATH.

Thomas Jones, Esq., Collector
 J. P. Hayton, Esq., Controller
 Mr. T. Baines, Searcher, &c.
 Mr. W. Cay, Customs Agent
 Mr. W. Burnet, Ship Broker, &c.
 Mr. J. Thomson, Shipping Agent
 Mr. H. Butcher, Customs' and Ship-
 ping Agent
 Mr. P. Berry, Grocer and Gen. Mchnt.
 Mr. J. S. Paterson, Grocer and Wine
 Merchant

ARUNDEL.

Daniel Gill, Esq. Collector
 Charles Rudwick, Esq. Controller
 Messrs. Marshall and Fry, Merchants
 Mr. John Wilson, Broker
 Mr. Edward Henly, Harbour Master
 Mr. William Burrell, P. C. Officer,
 (Littlehampton)
 Mr. John Eede Butt, Merchant
 Messrs. Evershed & Corney, ditto
 Mr. Robert Bushby, ditto
 Mr. Richard Lawson, ditto
 Mr. Thomas Heward, Broker
 Mr. Henry Harvey, Ship Builder
 Mr. George Harvey, Ship Owner

AYR.

A. Thompson, Esq., Collector

BANFF.

David Grieve, Esq. Collector
 John Bold, Esq. Controller
 Mr. John Gatherer, P. C. Officer
 (Garmouth)

BEAUMARIS.

John Ralph, Esq. Collector
 T. H. Love, Esq., Controller
 Mr. D. Lennox, P. C. O. (Holyhead)
 Mr. W. Williams, Broker & Commis-
 sion Agent
 Mr. J. Hughes, ditto ditto
 Mr. J. W. Hughes, P. C. O. (Amlwch)

BELFAST.

C. Hoffmeister, Esq. Collector
 John Carlile, Esq. Controller
 James Green, Esq. 1st Clerk
 Mr. Joshua Moffet, 2nd ditto
 Mr. James Moore, 4th ditto
 Mr. J. L. Henry, 5th ditto
 Mr. H. J. McCracken, 6th ditto
 Mr. H. Brigs, 7th ditto
 Mr. J. Campbell, 9th ditto
 Mr. J. Cunningham, Treasury extra do

OUTPORTS, continued:

BELFAST (continued).

E. J. Pretty, Esq. Registrar
 Mr. W. Fleming, Weigher
 Mr. W. J. Bayley, ditto
 Mr. P. Brodriek, Tide Waiter
 Mr. W. H. Langley, ditto
 Mr. A. Morrison, ditto
 Mr. J. F. S. McNulty, ditto
 Mr. Daniel Shereff, P. C. O. (*Larne*)
 Mr. B. Victor, ditto (*Donaghadee*)
 Mr. J. Clark, ditto
 Mr. P. O'Neill, ditto
 Mr. J. Donally, ditto
 Mr. R. Carroll, ditto
 H. J. Sturgeon, ditto
 Mr. S. Henderson, Asst. Tide Surv.
 Mr. Hugh J. Hind, Ship Broker
 Mr. W. Wilkinson, ditto
 The Harbour Commissioners
 Messrs. Colvil Auld and Co. Merchants.
 Mr. S. M'Crea, Passenger Agent
 Mr. Thomas Gray, Merchant
 Messrs. Richardson Brothers, ditto
 Messrs. P. L. Munster, Consul, Broker
 Mr. Nicholas Fitzsimons, Receiver of
 Admiralty Droits, &c.
 G. Heyn, Esq., Consul for Prussia,
 Russia, &c., Ship Broker
 Mr. John Low, Merchant
 Mr. David Grainger, ditto
 Mr. J. Cramsie, Notary Public, &c.
 Mr. J. Lemon, Merchant, &c.
 Mr. John Dunn, ditto
 Messrs. Sinclair and Boyd, ditto
 Mr. A. Kirk, ditto
 Mr. T. Harbison, ditto

BERWICK.

Fred. Stone, Esq. Collector
 James H. Blain, Esq. Controller
 Jordan Evans, Esq., Searcher, &c.
 Mr. Robert C. Meikle, Long Room
 Messrs. Carr and Co., Merchants
 Messrs. A. B. Gowan & Son, Ship Buil.
 Mr. Ralph Dodds, Merchant
 Mr. J. Pirie, P. C. O. (*N. Sunderland*)
 Lake Hindmarsh, Esq. (*Alnwick*)

BIDEFORD.

Clifford Gill, Esq. Collector
 James Paxton, Esq. Controller
 Thomas Evans, Esq.
 George Bragginton, Esq.
 Mr. William C. Burt, Tide Surveyor

BORROWSTONESS.

F. Wallace, Esq. Collector
 D. Gay, Esq. Controller

BOSTON.

Thomas Lee, Esq. Collector
 Henry Gates, Esq. Controller

Messrs. Ridlington & Poppleton, Merch
 Mr. B. Williamson, P. C. Officer
 (*Spalding*)

BRIDGWATER.

John Hughes, Esq., Collector
 William Dear, Esq., Controller
 Mr. William J. Ford, Long Room
 Mr. Peter Boswell, P. C. O. (*Watchet*)

BRIDPORT.

Thomas Love, Esq. Collector
 James Blagden, Esq. Controller
 Messrs. Swain and Son, Merchants
 Mr. Daniel Good, Swedish and Nor-
 wegian Vice-Consul, Receiver
 of Admiralty Droits, Lloyd's
 Agent, and General Commis-
 sion Merchant
 Messrs. Tucker and Co. Timber, Coal
 and Slate Merchants, Bonding,
 and General Warehousemen

BRISTOL.

John Ker, Esq. Collector (*two copies*)
 W. H. Buckle, Esq. Controller
 John Turner, Esq. Chief Clerk
 W. Caird, Esq. Controller of Accts.
 Mr. E. Morgan, 1st Tide Surveyor
 Mr. Jno. Fairbairn, 2nd ditto
 Mr. E. B. Lawrence, 3rd ditto
 Mr. P. Tarr, Acting Searcher
 Mr. F. A. Thoresby, Acting Tide
 Surveyor
 Mr. R. J. Weaver, ditto
 Mr. G. Browne, Tide Waiter
 Mr. J. Volsey, ditto
 Mr. J. L. Hooper, Acting Searcher
 Mr. Cornish, Timber Measurer
 Mr. H. M. Douglas, Tide Waiter
 Mr. J. Collins, ditto
 Mr. H. Cottle, ditto
 Mr. S. G. Deeble, Timber Measurer, &c.
 Mr. Alfred Hill, Acting Searcher
 Mr. G. C. Gwinnett, ditto
 Mr. W. C. Jarrett, Tide Waiter
 Mr. T. Snook, ditto
 Mr. J. Stubbs, Acting Locker
 Messrs. Gibbs, Bright & Co., Merchants.
 Messrs. Thos. Daniel and Sons, ditto
 Messrs. John Howell and Sons, ditto
 Messrs. Holmes and Whittle, ditto
 (*two copies*)
 Messrs. Ivens & Chissell, Ship Owners
 Messrs. Bruford and Dyer, ditto, and
 African Merchants
 Messrs. Downing and Co. Bonded
 Store Dealers
 Messrs. W. Beloe and Co., Merchants
 and Sugar Brokers
 Messrs. Whitwell & Co., Ship Brokers
 Messrs. R. and W. King, Merchants
 J. Salmon, Esq., Timber Merchant
 G. P. Whittall, Esq., Merchant
 Mr. T. L. Smith, Custom House Agent
 Mr. B. T. Hancock (*four copies*)

OUTPORTS, continued:

CAMPBELTOWN.

E. G. Bursey, Esq. Collector
Mr. John Lindsay, P. C. O. (*Islay*)
Mr. J. Bursey, Ship Agent and Broker

CARDIFF.

W. Peake, Esq., Collector
Mr. W. Harris, Tide Surveyor
Mr. T. Rees, Timber measurer
Mr. Freeman, Locker
Mr. J. Stubbs, acting ditto
Mr. Jones, Bonded Store Keeper
Mr. Moss, ditto
Mr. Cairney, ditto

CARDIGAN.

Henry Thomas, Esq. Collector
Edmund Snell, Esq. Controller
Mr. Hugh Davies, P. C. O. (*Fishguard*)

CARLISLE.

Kenneth Mackenzie, Esq. Collector
A. Stevenson, Esq., Controller.
Mr. T. Dickinson, P. C. Officer

CARNARVON.

R. A. Norman, Esq., Collector
James Glasson, Esq., Controller
John W. Edmonds, Esq., P. C. Officer
(*Pullihell*)
Mr. William Paynter, Agent
Mr. Thomas Morris, P. C. Officer,
(*Portmadoc*)

CHEPSTOW.

L. H. Howell, Esq., Collector
W. Wheeler, Esq., Controller
Mr. G. F. Smith, Tide Waiter

CHESTER.

George B. Anderson, Esq. Collector
George Smith, Esq. Controller
Mr. E. S. Hughes, Landing Waiter
Mr. Thomas Williams, Locker, &c.
Mr. W. Steele, Tide Waiter, &c.
Messrs. Dixon and Myers, Timber
Merchants

Messrs. J and C. Dutton, Wine Mchts
Messrs. Evans and Co., ditto
Mr. J. Williams, Builder
Mr. H. G. Harper, Wine Merchant
Mr. J. W. Massey, ditto
Mr. J. Moss, Ship Broker
Captain Daniel Curtis
Captain Robert Kelly
Mr. W. Conway Jones, P. C. Officer
and Quarantine Officer (*Fint*)
Mr. Joseph Jones P. C. O. (*Wepre*)
Mr. John White ditto (*Mostyn*)

CHICHESTER.

William A. Mathews, Esq. Collector
Thomas Wilson, Esq. Controller

Elijah Packer, Esq., Merchants
(*Emsworth*)

Messrs. Packer and Foster, (*ditto*)
Mr. Thos. Prouting, Ship Agent (*ditto*)
Mr. G. J. Lipscombe, P. C. O. (*ditto*)

CLAY.

W. Foggo, Esq. Collector
Mr. Charles Claxton, P. C. O. (*Wells*)

COLCHESTER.

R. Raggett, Esq. Controller
Mr. J. Christopher, P. C. O., (*Bright-
lingsea*)
John G. Chamberlain, Esq., Receiver
of Admiralty Droits and Lloyd's
Agent

COLERAINE.

R. Hunter, Esq., Collector
J. Gordon, Esq., Controller
W. Black, Esq. (*Port Rush*)

CORK.

F. Cassell, Esq. Collector
G. C. Hamilton, Esq. Controller
Mr. N. W. Chatterton, Long Room
Mr. E. J. Doherty, ditto
Mr. B. Galbraith ditto
Mr. M. O'Donoghue ditto
Mr. T. Lyons ditto
Mr. James Conway ditto
J. W. Arkle, Esq. Landing Surveyor
Mr. S. Barry, Landing Waiter
Mr. J. L. Kneller ditto
Mr. B. Adams, Tide Surveyor
Messrs. S. Hardy and Sons, Merchs.
Mr. A. Slovach, Ship and Commercial
Agent
Mr. T. S. Strange, ditto
Mr. F. Downs ditto
Mr. Daniel Cronin (*three copies*)
W. M. Miller, Esq. Sub-Collector
(*Kinsale*)
R. McGowan, Esq. Sub-Collector
(*Youghal*) (*three copies*)

COWES.

H. J. Clark, Esq. Collector
G. J. Baumbach, Esq. Controller
Mr. J. Devereux, Ship Agent
Messrs. R. H. Matthews and Co.
Medina Commission Wharf

DARTMOUTH.

J. Donelan, Esq. Collector
W. H. E. Godfrey, Esq. 1st Clerk
W. R. Creed, Esq. Searcher, &c.
Messrs. Hingston and Sons, Merchs.
Mr. H. Brooking, P. C. O. (*Brixham*)
Mr. W. H. Cossins, ditto (*Salcombe*)
Mr. R. J. Slade, Merchant (*Torquay*)
Mr. J. Crossman ditto ditto

OUTPORTS, continued :

DEAL.

J. Walker, Esq. Collector
L. Evans, Esq. Controller
Edw. Hodges and Co. Ship Agents,
and at *Ramsgate*

DOUGLAS, (Isle of Man).

J. P. Penberthy, Esq., Controller
N. W. Walker, Esq., Chief Clerk
J. H. Davidson, Esq., 2nd Clerk
M. J. Howlett, Esq., Searcher
Mr. J. Campbell, Tide Waiter
Mr. H. Johnson, Ship and Customs'
Agent, and Deputy Light Coll.
Mr. W. Berry, Customs' Broker, &c.
Mr. H. B. Noble, Merchant and Swe-
dish and Norwegian Consul
Mr. H. Lawrence, Merchant
Mr. E. Duff ditto
Mr. J. Duff ditto
Mr. J. Kissack ditto
Mr. J. Clague, Coal Merchant
G. H. Price, Esq., Sub-Collector
(*Ramsay*)
T. W. D. Keogh, Esq., Sub-Controller
(*ditto*)
A. Gossett, Esq., Sub-Collector,
(*Derbyhaven*)
F. S. Sims, Esq., P. C. Officer (*Peel*)

DOVER.

Wm. Wilcox, Esq. Collector
Robert Cullum, Esq. Controller
Mr. J. J. Austen, Long Room
P. Smithett, Esq. Landing Surveyor
R. Sell, Esq. Searcher
T. W. Phillips, Esq., ditto
Mr. B. Frieker, Tide Surveyor
Mr. W. E. Monger, ditto
John Iron, Esq. Harbour Master
S. Court, Esq. Wine Merchant
Mr. G. Hipgrave, Gun Hotel
Mr. John Friend, C. H. Agent, and at
Folkestone
Mr. Elias B. Tomlin, do. (*six copies*)

DROGHEDA.

Henry Kinsey, Esq. Collector
John Cronin, Esq. Controller
Mr. Charles Collins, Clerk
Mr. Chas. Branagan, Landing Waiter
Captain Sibbald, R. N., Inspecting
Commander Coast Guard
William Myles, Esq. Distiller
Patrick Boylan, Esq. Receiver of
Droits of Admiralty
John Ternan, Esq. Team Packet Office
Capt. Heany, Steamer "St. Patrick"
Capt. Toker, ditto "Leinster Lass"
Capt. Owens, do. "Brian Bolroimbe"
Captain Johnson, do. "Faugh-a-
Ballagh"
Captain Branagan, "Kate"
Mr. Wm. Moore, Ship Agent

DUBLIN.

S. Price Edwards, Esq. Collector
James McCasky, Esq. Controller
Mr. E. W. Preston, 1st Clerk, Long Room
Mr. T. Clouston 2nd ditto ditto
Mr. M. Laffan 3rd ditto ditto
Mr. J. McAllister 4th ditto ditto
Mr. J. E. C. Lewin 5th ditto ditto
Mr. M. B. Stavelly 6th ditto ditto
Mr. J. R. Scott 7th ditto ditto
Mr. J. T. Kelly 8th ditto ditto
Mr. J. Crean 9th ditto ditto
Mr. N. Loughnan 10th ditto ditto
R. Forster, Esq. Landing Surveyor
E. Connell, Esq. ditto
Mr. N. Crampton Landing Waiter
Mr. N. J. Halpin ditto
W. W. Godfrey ditto
Mr. Thomas Dance ditto
Mr. Thomas Dysart ditto
Mr. R. Bowden ditto
Mr. A. Carpenter ditto
Mr. J. Abraham ditto
Mr. J. G. Macfie ditto
Mr. W. A. Dunne ditto
Mr. C. S. Adams ditto
Mr. J. W. Kelly ditto
J. Sheppard, Esq. Cont. of Accounts
and Jerquer
G. Hodgson, Esq. Warehousekeeper
Mr. W. Macready, Clerk for General
Business
Mr. G. Brereton ditto
Mr. C. C. Ryan ditto
Mr. J. White ditto
Mr. P. Ryan ditto
Mr. S. Rogers, Tide Surveyor
Mr. T. Hanley ditto
Mr. R. Wade ditto
Mr. J. Hammond ditto
Mr. N. Butler, Superintending Locker
Mr. E. Macmullen, Locker
Mr. E. Kielly ditto
Mr. G. Kinsella ditto
Mr. G. Watson ditto
Mr. G. Freeman ditto
Mr. M. Dowling ditto
Mr. R. Whelan ditto
Mr. R. Campbell, 1st Class Tide Waiter
Mr. D. Mahony, Tide Waiter
Mr. P. Duffy ditto
Mr. S. Morris ditto
Mr. N. Phelan ditto
Messrs. W. B. and C. Palgrave, Mer-
chants and Ship Agents
Messrs. H. and W. Scott, ditto, ditto
John Connell, Esq. Merchant
Captain John Bowie, R. N., Inspect-
ing Commander of Coast Guard
Gorey
W. Coghlan, Esq. Sub-Coll. (*Wicklow*)
W. Nagle, Esq. Sub-Con. (*ditto*)
Mr. P. Fawcett, P. C. Offr. (*Arklow*)
C. Haliday, Esq., Merchant
Messrs. Fox and Crosbie, ditto
J. Stokes, Esq., ditto

OUTPORTS, continued :

DUBLIN (continued).

F. Stokes, Esq., Merchant
 N. Hone, Sen., Esq. ditto
 J. Foxall and Co. ditto
 John Jameson, Jun., Esq., Distiller
 Messrs. J. Martin and Sons, MERCHANTS
 Messrs. J. Wilson, Son and Co., ditto
 Mr. F. Devitt, ditto
 Messrs. P. Reilly and Sons, ditto
 Mr. Robert Underdown, Customs'
 Licensed Agent

DUMFRIES.

James Lawson, Esq. Collector
 J. Mackenzie, Esq. Controller
 Mr. D. Dalgleish, P. C. Officer, *Glen-
 caple*
 Mr. W. Gray, ditto. *Kirkcudbright*

DUNDALK.

John Daly, Esq., Controller

DUNDEE.

James Trevenen, Esq. Collector
 Henry Rodd, Esq. Controller
 David Walker, Esq. 1st Clerk
 Mr. Andrew Brown, First Class Tide
 Waiter
 David Baxter, Esq. of Messrs. Baxter,
 Bns. and Co. Merchants and
 Ship Owners
 John Borrie, Esq. Ship Owner
 Mr. William Christie, Ship Agent
 George Crammond, Esq. of *Little in
 Strathmore*
 Mr. David Crichton, Lloyd's Agent
 and Ship Owner
 Mr. William Collier, Merchant
 Mr. Thos. Drummond, Corn Mercht.
 Messrs. A. and D. Edwards and Co.,
 Merchants and Ship Owners
 Mr. John Fyffe, Ship Agent, &c.
 Messrs. Wm. Kirkland and Sons,
 Timber Merchants and Ship
 Owners
 Messrs. David Martin and Co. Mer-
 chants and Ship Owners
 Messrs. Jas. Mills & Son, Ship Agents
 Mr. David Palmer Ship Agent
 Messrs. Spink, Hutchinson, and Co.,
 Ship Agents
 Mr. John Thain, Ship Owner
 Mr. Saml C Thomson, Corn Mercht.
 Messrs. Jas. Watson & Son, Merchants
 Messrs. Welsh and Jack, Ship Agents
 Messrs. Wilson Philp and Co., Corn
 Merchants.
 Mr. David Spence, Ship Owner and
 Timber Merchant, *Ferry Port
 on Craigs*.

EXETER.

Henry L. Grove, Esq. Collector
 Arthur Stewart, Esq. Controller
 Mr. Charles Bennett, Long Room
 Mr. R. A. Crombieholme, Searcher
 Mr. H. P. Batt, Customs Agent
 Mr. John Jones, P. C. Officer
(Topsam)
 Mr. William Matthew, Tide Sur-
 veyor *(Esmouth)*
 Mr. William Phillips
 Mr. Matthew Marly
 Capt. J. B. Treant, Schooner "Judy"
 L. M. Maxton, Esq. Principal Officer
(Teignmouth)
 Mr. J. Beater, Customs' Agent, &c.
 Mr. A. Owen, Jun., ditto

FALMOUTH.

John Shelly, Esq. Collector
 James Foyster, Esq. Controller
 C. E. Bull, Esq. 1st Clerk
 C. R. Palmer, Esq. Clerk & Searcher
 Mr. William Gould, Tide Surveyor
 Mr. Will. Vincent, Tide Waiter, &c.
 Mr. James Hirst, Tide Surveyor *(St.
 Mawes)*
 Mr. Nicholas Oates, Tide Waiter, &c.
 Mr. John Hicks ditto
 Mr. Edward Hicks ditto
 Mr. Robert Kitt ditto
 Mr. G. Phillips, P. C. Officer *(Gweek)*
 Messrs. Cornish and Borlase, Mer-
 chants, ditto

FAVERSHAM.

John Adley, Esq. Collector
 Geo. Barton, Esq. Controller
 Messrs. Stone and Shepherd, Timber
 Merchants
 Mr. O. Dan, Wine and Spirit Mers.
 Mr. S. H. Shrubsole Ship Broker and
 Custom House Agent
 Mr. George Waghorn, P. C. O. *(Milton)*
(two copies)
 Mr. J. T. Barnard, ditto *(Whitstable)*

FLEETWOOD.

James Stewart, Esq. Collector
 Robert Curwen, Esq. Timber Mercht.
 Messrs. Kemp and Co. North Lanca-
 shire Steam Navigation Compy.
 Mr. James Lewtas, Timber Merchant
(Wardleys)
 Mr. James Marginson, New Fylde
 Timber Company
 Mr. Edmund Porter, Ship Broker

FOLKSTONE.

J. Edmund Lacon, Esq. Collector
 Charles Heyward, Esq. Controller
 John P. Wellard, Esq. Chief Clerk
 H. Lambert, Esq. Searcher
 S. J. Mackie, Esq., ditto
 J. L. Lea, Esq. ditto

OUTPORTS, continued:

FOLKSTONE (continued).

Mr. F. Bloom, Tide Surveyor
 Mr. F. M. Faulkner, Customs' and
 Shipping Agent
 Mr. W. Green, Customs', Shipping and
 American Express Agent (*two
 copies*)
 Mr. Delafolle, Customs' Agent
 Mr. John Friend, Customs' Agent, and
 at *Dever*

GLASGOW.

F. W. Vanderkiste, Esq. Collector,
(two copies)

Andrew F. Gray, Esq. Controller
 Stevenson Hume, Esq. Long Room
 George Wigmore, Esq. ditto
 Andrew H. Crawford, Esq. ditto
 John Ross, Esq. ditto
 William Dick, Esq. ditto
 George L. Miller, Esq. Landing Surv.
 George Dew, Esq. Searcher
 James L. Johnston, Esq., ditto
 John Hoggan, Esq. ditto
 W. T. Nimmo, Esq. ditto
 C. Ellis, Esq. ditto
 George Ord, Esq. ditto
 C. M. Spalding, Esq. ditto
 Mr. J. Forsyth, Locker
 Messrs. H. Kidston and Sons, Merch.
 Messrs. Thoms n and Manson, ditto
 Mr. George Readman, ditto
 The Chamber of Commerce and
 Manufactures
 Mr. W. Campbell, P. C. Officer, *Bow-
 ling* *lay*
 Mr. A. Mc Donald, ditto, *Renfrew*

GLOUCESTER.

W. S. Lloyd, Esq. Chief Clerk
 C. C. Brown, Esq. 2nd ditto
 F. Pennell, Esq. Landing Surveyor
 G. England, Esq. Searcher
 Mr. F. L. Tibbets, Superintendent of
 Lockers
 Mr. John Jones, Tide Waiter, &c.
 Mr. W. Merrill, Inspector of Patrol
 Guard
 Messrs. Price & Co., Timber Merch.
 Messrs. Lucy & Co. Corn Merchants
 Messrs. J. and J. Hadley, ditto
 Mr. John Jones, Customs' Broker and
 Commission Agent
 Mr. R. Hendewick, ditto

GOOLE.

Richard Patten, Esq. Collector
 Daniel Dudgeon, Esq. Controller
 Mr. Henry D. Patten, Clerk and
 Searcher
 Mr. E. Sykes, Locker

Mr. T. Fletcher, Merchant and Ship
 Owner
 Mr. W. West, ditto and Ship Broker
 Mr. J. Scott, ditto
 Mr. J. Ibbotson, ditto
 Mr. W. S. Bell, P. C. Officer (*Solby*)
 Mr. H. Pearson, Shipping Agent
(ditto)

GRANGEMOUTH.

George Arnot, Esq. Collector

GREENOCK.

W. S. Roe, Esq. Collector
 Thomas King, Esq., 1st Clerk
 Utrick Walton, Esq., 2nd ditto
 James Little, Esq., 3rd ditto
 Jacob Ord., Esq., Landing Surveyor
 John Cleland, Esq., Searcher
 John Wm. Huntley, Esq., ditto
 Mr. Edwin Hanley, Tide Surveyor
 Mr. John Ram-ay, Acting Timber
 Merchant
 Mr. Alan Ker, Merchant
 Messrs. Foulds and Bone, Merchants
 Mr. Archibald McKenzie, ditto
 Mr. Alexander Stuart, ditto
 Messrs. Kerrs and McBride, ditto
 Messrs. McArthur and Binnie, ditto
 Mr. J. Aldcorn, P. C. Officer (*Oban*)
 Mr. P. McKinnon, ditto, (*Ardrisig,
 by Lochgilphead*)

GUERNSEY.

Charles Anson, Esq. Principal Officer
 Thomas W. Clarke, Esq. Controller
 Mr. Henry T. Hammond, Clerk
 Messrs. Sheppard Brothers, Merch.
 Mr. James Thourne, Merchant
 Mr. Philip Le Couteur, ditto
 Mr. J. Mauger, Jun. ditto
 Mr. John B. Barbet ditto
 Mr. J. Robin ditto
 Mr. William Cadie ditto
 Mr. H. Strickland, Customs' Agent
 The Mutual Insurance Society for
 Shipping
 The Chamber of Commerce
 Mr. Matthew Kennedy, Chief Officer
 at *Alderney*

HARTLEPOOL.

John Mackenzie, Esq. Collector
 Thomas Aldcroft, Esq., Controller
 Mr. Thos Jackson, Long Room
 Mr. J. Carnie, Tide Surveyor
 Mr. J. Fawcett, Locker
 Mr. F. Westall, Acting Tide Surveyor
 The Hartlepool West Harbour and
 Dock Company
 W. G. Jackson, Esq., Ship Owner
 Geo. Quick, Esq., Manager National
 Provincial Bank of England
 Richard Greenwell, Esq., Merchant
 and Ship Broker

OUTPORTS, continued :

HARTLEPOOL (continued).

W. H. Mason, Esq., Merchant and Ship Broker
 Robert Hall, Esq., ditto
 T. H. Proctor, Esq., ditto, and General Commission Agent. &c.
 Messrs. Graham & Lee, Ship Brokers and Coal Exporters
 Messrs. A. Harris and Co., Merchants and Ship Brokers
 Messrs. Linburg and Hornung, ditto
 E. S. Jobson & Co., ditto, and Spanish Brazilian and Sicilian Consul
 Geo. Lockwood, Esq., Coal Exporter (*West Hartlepool*)
 Robert Fawcus, Esq., (*ditto*)
 Wm. Ramsey, Esq., Manager West Hartlepool Shipping Company
 William Hall, Esq., Spirit Merchant
 J. Steel, Esq., ditto
 Thomas Young, Esq. Bonded Store Merchant
 Simpson Armstrong, Esq., ditto
 Robert C. Black, Esq., ditto

HARWICH.

Richard Stephens, Esq., Collector
 S. Christopherson, Esq., Controller
 Mr. James Mann, Tide Waiter
 Messrs. Randfield and Groom, Hanoverian and Norwegian Consuls
 Oliver John Williams, Esq., Lloyd's Agent, and Vice Consul for France, Holland, &c.
 John Vaux, Esq., Ship Owner and Ship Builder
 Lieut. John Gutzmer, R.N., Officer in charge of Harwich Coast Guard Station
 Commander Isaac Saxby, "Scout" Revenue Cruiser
 Mr. T. Jenkin Freeman, Searcher and Tide Surveyor, (*Mistley*)
 Mr. R. Davis, P. C. Officer, (*Walton Thorpe and Holland*)

HULL.

Michael C. Cotton, Esq. Collector
 James Mason, Esq. Controller
 Mr. T. J. Snowden, Long Room
 Mr. George Bell ditto
 Mr. Francis Stead ditto
 Mr. G. H. Wilson ditto
 Mr. B. B. Walker ditto
 Mr. E. Reynolds ditto
 Mr. B. Empson ditto
 W. Green, Esq. Landing Surveyor
 E. Davison, Esq. Controller of Accounts and Jerquer
 Mr. R. Evanson, Registrar
 E. Catchpole, Esq., Inspector of the River
 Mr. W. P. Moore, Warehouse Keeper

Mr. H. Harbord, Landing Waiter
 Mr. P. R. Lowther ditto
 Mr. W. P. Bean ditto
 Mr. R. R. Moxon ditto
 Mr. E. Redfern ditto
 Mr. J. Fewson ditto
 Mr. J. Frise ditto
 Mr. R. Tadman, Weigher
 Mr. T. D. Hardgrove, ditto
 Mr. E. B. Smith ditto
 Mr. C. A. Davis, Tide Surveyor
 Mr. J. Dawson ditto
 Mr. J. Jones, Acting ditto
 Mr. A. Balding, Timber Measurer
 Mr. J. Thorley, Superintend. Locker
 Mr. J. C. Carroll, Locker
 Mr. J. J. Dean, Patrol Inspector
 Mr. W. Daniel ditto
 Mr. W. Smith ditto
 Mr. W. Blakey, Tide Waiter
 Mr. R. Barchard, ditto
 Mr. W. Smith, ditto
 Mr. A. Corneby ditto
 Mr. J. Meckiff ditto
 Mr. J. Fillingham ditto
 Mr. W. Bremner ditto
 Mr. J. Greaves ditto
 Mr. A. Ferguson ditto

Captain C. Jager
 Captain G. Nicholl
 Captain J. F. Kruger
 Captain J. H. Brown
 Captain Cape
 Messrs. Gee and Co. Merchants
 (*two copies*)
 Messrs. Brownlow, Pearson and Co. Merchants
 Messrs. W. and C. L. Ringrose and Co. Merchants (*two copies*)
 Messrs. Veltman and Co. Merchants
 Messrs. W. Priest and Son ditto
 Messrs. M. and R. Keighley and Co. ditto
 Messrs. W. H. Bremer and Co. ditto
 Messrs. R. Terry and Sons ditto
 Messrs. J. H. Sollitt and Co. ditto
 Messrs. J. Whitton and Co. ditto
 Messrs. Wharton and Co. ditto
 Messrs. Wright, Young and Wright ditto
 Messrs. Philippsthal Plaxton and Co. ditto
 Mr. William Clarkson, Merchant
 Mr. T. Prissick, Receiver of Corporation Dues
 J. Rylands, Esq. Manager, Hull Flax and Cotton Mill Company
 Mr. E. J. Burt (*30 copies*)

INVERNESS.

Jas. Waters, Esq. Collector (*2 copies*)
 James Millar, Esq. Controller
 Mr. James Scott, Clerk
 Mr. A. McInnes, Locker and Assistant Tide Surveyor
 Mr. R. Cameron, ditto ditto

OUTPORTS, continued:

INVERNESS (continued).

Messrs. John Ferguson and Co. Wine Merchants

T. Ross, Esq., General Agent
L. Cumming, Esq., Guano Merchant
Mr. A. McLeod, P.C.O. (*Fort William*)
Mr. G. Macdonald, ditto (*Cremarty*)
Mr. William Gunn, ditto (*Nadru*)
Mr. R. Macdonald, ditto (*Findhorn*)
R. Davidson, Esq., Merchant (*ditto*)
James Milne, Esq., ditto (*ditto*)
Mr. Robert Spence, P. C. Officer, (*Burghhead*)
Mr. J. Ritchie, ditto (*Lossiemouth*)
Mr. D. Macrae, ditto (*Portmahomack*)

IPSWICH.

W. Tickner, Esq. Controller
Mr. C. T. Townsend, Customs' Agent

IRVINE.

Robt. Montgomerie, Esq., Collector
William Weir, Esq. Controller
John F. Gairdner, Searcher, (*Troon*)
Alex. Paton, Esq., Shipping Agent, (*ditto*)
Mr. William McCreadle, Searcher, (*Ardrossan*)

JERSEY.

Geo. Radford, Esq., Principal Officer
George Rider, Esq., Controller
J. D. Dumaresq, Esq. Chief Clerk, (*eight copies*)
Messrs. Dequetteville and Brothers, Merchants
Messrs. Cumming Brothers, Wine Merchants
H. C. Godfray, Esq., Belgian Consul
Mr. John Benest, Agent to Steam Navigation Company
W. G. Dumaresq, Esq. (*four copies*)

KIRKALDY.

W. R. Balfour, Esq., Clerk and Searcher
W. A. Smith, Esq., Searcher
Mr. J. Brown, Tide Waiter
Mr. John Smith, Merchant, &c.
Messrs. R. Hutchison and Co., ditto
Messrs. T. Ronald and Co., ditto
Mr. D. Wilson, Ship Broker
Mr. J. Hutchison, Coast Waiter, (*Burnt Island*)

KIRKWALL.

D. Pagan, Esq. Collector

LANCASTER.

James Ross, Esq. Collector
Mr. Hugh Perry, Locker
Mr. J. Wright, Weigher

Mr. R. Marshall, P. C. O. (*Arnside*)
Mr. J. Taylor, Tide Surveyor, (*Roos Island*)
Mr. J. Greenlaw, P. C. O. (*Froeth*)
W. Welch, Esq. Commission Broker and Marine Insurance Agent

LEITH.

James Sparrow, Esq., Controller
Gines Henderson, Esq., Clerk
Mr. Alexander Stewart, ditto
Mr. F. C. H. Nicholson, ditto
Mr. Thomas Carse, ditto
Mr. Arch. Weir Halden, ditto
Mr. John Wilson, ditto
R. Hodder, Esq., Landing Surveyor
Robert Hall, Esq., ditto
S. J. Smith, Esq., Landing Waiter
James K. Thom, Esq., ditto
Mr. James Thompson, Tide Surveyor
Messrs. Berry, Henderson and Co., Merchants
Messrs. Henry Denovan and Co., Ship Brokers
Messrs. Jas. Duncan and Co., Mrchnts
Messrs. John Fenton and Co., Bonded Store Merchants
Messrs. George Gibson and Co., Rotterdam Steam Shipping Comp.
Mr. John Jukster, Agent for the Hull, Leith and Hamburg Steamers
Mr. Donald R. Macgregor, Ship Broker
Mr. Wm. L. Mackie, London, Leith, Edinburgh and Glasgow Shipping Company
Mr. Thomas Meek, Merchant
Messrs. Reid and Son, Booksellers
Capt. Thos. Robertson, "Ivanhoe"
Mr. Thomas Scott, Agent for the Rotterdam and Leith Steam Comp.
Messrs. W. Barclay and Co., Mrchnts. (*Dunbar*)
H. Lindsay, Esq., P. C. Officer (*ditto*) (*two copies*)

LERWICK.

John Hardie, Esq., Coll. (*two copies*)

LIMERICK.

F. Trevor, Esq., Collector
J. W. Trousdell, Esq., Controller
W. D. Hobson, Esq., 1st Clerk
J. O'Gorman, Esq., 2nd ditto
M. O'Shaughnessy, Esq., 3rd ditto
W. Christian, Esq., Land Surveyor
W. Goulding, Esq., Searcher
Richard Davies, Esq., ditto
M. O'Halloran, Esq., P. C. Officer, (*Clare*)
D. F. Riordan, Esq., ditto, (*Askeaton*)
Mr. J. Creilly, Merchant, (*Ennis*)
Mr. Bannatyne, ditto (*ditto*)

OUTPORTS, continued:

LIVERPOOL.

W. P. Gardner, Esq., Controller
 F. St. John, Esq., Inspector-General
 E. Lee, Esq., Landing Surveyor
 A. H. Bulteel, Esq. ditto
 G. Witt, Esq. ditto
 H. H. Sutton, Esq. ditto
 J. T. King, Esq. ditto
 W. P. Tomlins, Esq. ditto
 W. Every, Esq. Acting Land. Surv.
 B. Stone, Esq. ditto
 W. Thompson, Esq. Inspect. Gaugers
 J. G. Thom, Esq., Controller of Accounts and Jerquer
 J. Wignall, Esq. Chief Clerk
 J. C. Bezer, Esq. Clerk
 W. G. Flewker, Esq. ditto
 W. G. Stewart, Esq. ditto
 J. Pike, Esq. ditto
 M. S. H. Mc Causland, Esq. ditto
 H. Heskeith, Esq. ditto
 E. Woodgate, Esq. ditto
 R. Frazer, Esq. Warehouse Keeper
 J. Lonsdale, Esq. ditto
 J. Hayton, Esq. Searcher
 P. Clossan, Esq. ditto
 H. Kinsey, Esq. ditto
 C. Cameron, Esq. ditto
 R. Fisher, Esq. ditto
 J. Ward, Esq. ditto
 J. Walker, Esq. ditto
 T. S. Blease, Esq. ditto
 W. Burke, Esq. ditto
 J. Hargraves, Esq. ditto
 J. Pennington, Esq. ditto
 W. Sidebottom, Esq. ditto
 J. Barnes, Esq. ditto
 J. Britten, Esq. ditto
 Messrs. D. & C. McIver, Merchants,
 &c. (*4 copies*)
 Messrs. Kelso and Dowie, ditto
 Messrs. Fielden Brothers, ditto
 Messrs. J. T. Crook and Gulon, ditto
 Messrs. Morrall & Woodward ditto
 Messrs. Preston and Watson, ditto
 Messrs. McArthur & Hogarth, ditto
 Messrs. Brown, Shipley & Co. ditto
 Messrs. Hornden & Co. ditto
 Messrs. W. Bowman and Co. ditto
 Messrs. S. R. Graves and Co. ditto
 Henry (leaver Chapman, Esq. ditto
 Mr. J. Mc Henry ditto
 Mr. B. Darbyshire ditto
 Messrs. J. Glynn and Son ditto

LLANELLY.

R. D. Clague, Esq. Collector
 G. B. Raggett, Esq. Controller
 Mr. Thos. Fenton, Searcher
 Mr. David Rees Tide Waiter
 The Llanelly Harbour Commissioners
 Mr. Thos. Rogers, Principal Officer
 (*Carmarthen*)
 John Lewis, Esq. Merchant

J. A. Timmins, Esq., Merchants
 Mr. D. Phillips, P. C. O. (*Lougher*)
 Mr. T. Roderick, ditto, (*Pembrey*)
 Mr. J. Brown, ditto, (*Laugharne*)

LONDONDERRY.

John Crampton, Esq., Collector
 Alexander Dysart, Esq., Searcher
 Mr. T. Doulon, Tide Surveyor and
 Assistant Searcher
 Mr. John McConnell Locker
 Mr. W. Finlay, Tide Waiter
 Mr. Alexander, Merchant
 Mr. M. Duffy, ditto
 Mr. P. Campbell, ditto

LYME.

Mr. Needs, P. C. O. *Armoûla*

LYNN.

J. B. Timmings, Esq. Collector
 D. Williams, Esq. Controller
 F. J. Swatman, Esq. 1st Clerk
 G. F. Swatman, Esq. 2nd ditto
 J. W. Hunter, Esq. Searcher
 P. Broadfoot, Esq. ditto
 Mr. J. G. Burcham, P. C. O. (*Hea-
 cham*)

MALDON.

James Bennett, Esq. Collector
 Thomas Cumming, Esq. Controller
 J. F. Shynn, Esq. Long Room
 Mr. J. Cockett, P. C. O. (*Bradwell*)
 Mr. S. Bevan, ditto, (*Leigh*)
 W. H. King, Esq.
 H. May, Esq. Danish, Swedish & Nor-
 wegian Vice-Consul, Lloyd's
 Agent and Receiver of Ad-
 miralty Droits

MANCHESTER.

W. Tennant, Esq. Collector
 Alexander More, Esq. Controller, &c.
 C. S. Saunders, Esq. 1st Clerk
 E. Pagden, Esq. 2nd ditto
 J. Scarlett, Esq. 3rd ditto
 R. H. Woods, Esq. 5th ditto
 Mr. T. Price, Customs' Agent

MARYPORT.

T. B. Nicolson, Esq. Collector
 Charles Burridge, Esq. Controller
 Mr. Fleming Coward, Act. Tide Surv.
 Mr. Silas Graham, Timber Measurer
 Messrs. John and James Hewetson,
 Wine and Spirit Merchants
 Mr. John Wood, Ship Builder
 Messrs. Robert Ritson & Co. ditto
 Mr. W. H. Scaife, Coal Agent
 Mr. B. R. Dawson, ditto
 Mr. Thomas Walker, ditto
 Mr. H. Nelson, ditto

MILFORD:

W. Hodgson, Esq. Collector

OUTPORTS, continued:

MONTROSE.

F. Swatman, Esq., Collector
 E. Pattison, Esq., Controllor.
 Mr. W. Findlay, Clerk
 Mr. R. Webster, Searcher, &c.
 Messrs. R. Millar and Son.

NEWCASTLE.

W. J. Williams, Esq., Collector
 J. Black, Esq., Controllor
 T. Brown, Esq., Chief Clerk
 Mr. Cuthbert Carr, 4th Clerk
 Mr. Michael A. Shield, 5th ditto
 Mr. J. H. M. Maughan
 J. H. Payne, Esq., Landing Surveyor
 P. Moore, Esq., Searcher
 Mr. T. Graham (*212 copies*)

NEWHAVEN.

R. C. Hearn, Esq. Collector.
 Mr. N. Hammond, Clerk
 Mr. T. W. Irons, Customs' Agent

NEWPORT (Monmouthshire).

J. G. Beresford, Esq. Collector
 T. L. Stapledon, Esq. Controllor
 Mr. John Latch, 1st Clerk
 Mr. R. H. Nicholas, Searcher
 Mr. W. Wheeler, ditto
 Mr. Joseph Barker, Tide Surveyor
 Mr. Richard Trew, Assistant ditto
 Mr. John Frost, Locker
 Mr. Arthur Williams, Tide Waiter
 Mr. Thomas Johns, ditto
 T. B. Batchelor, Esq. Timber Merch.
 Mr. John Bladon, Agent
 Mr. Domenico Bordessa, Ship Broker
 James Brown, Esq. (*Bryn Glas*)
 E. M. Brown, Esq. Inspector Royal
 Mail Steam Packet Company
 Capt. David Brown, Barque "Prince
 of Wales"
 Mr. Chas. Cairns, Bonded Store and
 Provision Merchant
 Mr. Stephen Campbell, Agent
 Messrs. the Ebbw Vale Company
 Capt. Evan Davies, Barque "Lady of
 the West"
 Messrs. H. Edwards and Co. Ship
 Brokers
 Mr. Willm. Evans, Wholesale Grocer
 and Flour Merchant
 Mr. John J. Gallie, Potatoes and Cider
 Merchant
 Messrs. Grant Brothers and Co. Timber
 Merchants
 Mr. John Green, Wharfinger
 Mr. Charles Hall, Ship Owner
 Mr. Henry Haynes, Lloyd's Surveyor
 S. Homfray, Esq. (*Bedwelty House*)
 Mr. John Jenkins, Crown Hotel
 Mr. Thomas Jenkins, Ship Broker
 Mr. Theo. Jones, (*Pentwyn Wharf*)

Mr. Geo. W. Jones, Ship Broker, &c.
 Messrs. Geo. J. Jones and Co. Ship
 Brokers

Mr. Thomas Jones, Ship Broker
 Messrs. James N. Knapp and Co.
 Ship Brokers

Mr. Magub, Commercial Inn Dock
 Mr. W. H. Martin, Ship Broker

Messrs. the Machen Colliery Company
 Messrs. the Moderator Boat Company,
 Carriers

M. Morrison, Esq. Coal Proprietor
 Mr. H. Morse, Bonded Store Merchant

Mr. A. J. Murphy, Blaenavon Wharf

Messrs. J. J. Nicholas and Co. Timber
 Merchants

Messrs. Penny and Naish, Anchor
 Brewery

Mr. Samuel Smith Phillips, Customs'
 Agent, &c.

Mr. Frederick Phillips, Agent for
 Rock Coal Company

Capt. J. Price, Ship "Ica" of Newport

Mr. John Ridge, Agent
 Mr. Thomas Russell, Ship Broker

Mr. Peter Roe, Coal Shipper and
 Provision Merchant

Mr. John Rogers, Ship Broker, &c.
 Mr. William Scoutlebury, Agent,

Waterloo Wharf

Messrs. P. Simon & Co. Ship Brokers

Messrs. C. H. Stonehouse and Co. do.

Messrs. the Tredegar Boat Company,
 Carriers

Mr. Thomas Thomas, Agent, Com-
 mercial Wharf

Mr. William Tombs, Jun. Chain and
 Anchor Manufacturer

Messrs. J. Vipond and Co. Coal Pro-
 prietors

Wm. C. Webb, Esq. Ship Owner

Mr. W. West, Risca Coal Wharf

Mr. W. Willmetts, Ship Builder

W. Williams and Co. Timber Merchs.
 Capt. M. B. Wells, Barque "William
 Willmetts"

Mr. James Wintle, Wine Merchant

Capt. E. Williams, Barque "Joseph
 Cunard"

Mr. Robert G. Cullum (*2 copies*)

NEWRY.

N. E. Brown, Esq., Collector

PADSTOW.

S. Burridge, Esq. Collector (*two
 copies*)

M. Patterson, Esq. Controllor

Mr. S. Allport, Clerk

Messrs. R. and J. Tredwen, Merchts.

Messrs. Seaton, Bryant and Co. Mer-
 chants and Receivers of Admi-
 ralty Duties

Mr. Thomas Carter, Ship Builder

Messrs. Tremain and Clemow, Lloyds'
 Agents

OUTPORTS, continued;

PADSTOW (continued).

Mr. S. W. Davey, Harbour Master
Mr. Wm. Powell, P. C. O., (*Boscawen*)
T. R. Avery, Esq. Merchant (*ditto*)
Messrs Rosevear and Sloggett, Merchants (*ditto*)

PENZANCE.

T. M. Wearne, Esq. Collector
Mr. E. E. Moyle, Clerk
Messrs. T. and W. Bolitho and Sons, Merchants
Messrs. Branwell and Sons, ditto
Messrs. Higgs and Sons, ditto
Mr. Thomas Coulson, ditto
Mr. James Pentreath, ditto
Mr. H. D. Matthews, Lloyd's Surveyor
Mr. R. R. Michell, Merchant (*Marazion*)
Mr. R. G. Michell, ditto (*ditto*)
J. Rutger, Esq. ditto (*ditto*)

PERTH.

J. Miller, Esq., Collector
Mr. W. Imrie, Long Room

PETERHEAD.

P. Hayton, Esq. Collector, *two copies*
C. W. Peach, Esq. Controller

PLYMOUTH.

John Stewart, Esq. Collector
Robert Daw, Esq. Controller
D. W. Low, Esq. Landing Surveyor
Mr. Richard Luscombe, Searcher
Mr. W. B. Ramsay, ditto
Mr. J. S. Salmon, 2nd Clerk Long Room
Mr. Christopher Rea, Tide Surveyor
Mr. Wm. Molyneux, ditto (*Millbay*)
Mr. C. Cuddeford, Warehouse Keeper
Queen's Warehouse
Mr. G. L. Skinner, P. C. O. (*Calstock*)
Mr. P. Dunn, Boatman, (*Millbay*)
Messrs. Luscombe, Driscoll and Co. Merchants
Messrs. Treeby and Co. ditto
Messrs. Haycroft and Pethick, ditto
Mr. Isaac Nichols, Timber Merchant and Ship Owner
Mr. William Langdon, Ship Owner
A. Broad & Co. Wine & Spirit Mchnts.
Mr. R. Clark, Steam Packet Agent
Mr. F. Nicholson, ditto
Mr. F. Saldorf, Merchant
Mr. J. B. Wilcocks, Emigration Agent
Messrs. I. Elliott and Co. Grocers
Mr. S. Pearce, Coal Merchant
Messrs. H. Crocker & Co. Ship Brokers
Messrs. R. Phelps and Son, ditto
Mr. John Heddon ditto
Mr. A. Luscombe ditto
Mr. George Grave ditto (*Devonport*)
Mr. T. Rule
Mr. Hampden Wotton

POOLE.

Thos. O. Barnicoat, Esq. Controller
Mr. Jos Short, Chief Clerk (*9 copies*)
Mr. John Bird, Landing Waiter
Mr. Henry Ide, Tide Surveyor
Mr. Samuel Tilley, Tide Waiter
Messrs. W. Adey and Co. Merchants
Mr. John Adey, Wine Merchant
Mr. George Neave Pennuey, Merchant
Mr. Robert Bellien, Ship Broker
Captain George Blandford
Captain Stephen Adey

PORT GLASGOW.

John Boyle, Esq. Collector
Mr. William Park, Clerk
Mr. Robert Welch, Tide Surveyor
Messrs. J. Laird and Sons, Merchants
Captain M'Farlane

PRESTON.

T. Underwood, Esq. Collector
J. Crombleholme, Esq. Controller
Daniel Penny, Esq. Searcher
Mr. Francis Smith, Tide Waiter and Boatman
Mr. Wm. Hind, P. C. Officer (*Lytham*)
Mr. John Walmsley, Tide Waiter and Boatman
Mr. Edward Pickup, P. C. Officer, (*Hesketh Bank*)
Mr. James Robinson, Wine and Spirit Merchant
Messrs. Wm. and Robt. Hunt, ditto
Messrs. E. and J. Bryning, Tea and Coffee Merchants
Mr. James Bolton, Ship Broker
Mr. James Walmsley, ditto
Mr. William Buck ditto

RAMSGATE.

W. Bellamy, Esq. Collector
George Gwyther, Esq. Controller
Messrs. G. Hammond and Co., Agents for Shipping
Messrs. Edw. Hodges and Co. Ship Agents, and at Deal
Thos. Stribley, Esq. Sub-Collector (*Margate*)
Messrs. G. Hammond and Co. Lloyd's Agent (*ditto*)
Mr. J. Stranack, Customs' Agent (*do.*)
Mr. T. G. Cole, P. C. Officer (*Sandwich*)

ROCHESTER.

J. F. Moore Hodder, Esq. Collector
W. Strike, Esq. Controller
Mr. John Batten, Chief Clerk (*4 copies*)
Mr. F. T. Boucher, 2nd ditto (*ditto*)
Messrs. Wells & Son, Timber Merchants
Mr. Edwd. Ballard, Shipper of Stores
Mr. Wm. Dalton, Customs' Agent
Mr. W. H. Webb, P. C. Officer (*Maldstone*)

OUTPORTS, continued :

RYE.

D. Colquhoun, Esq. Collector (*four copies*)
 F. G. Tulloch, Esq. Controller
 Mr. A. Easton, Clerk
 Messrs. Hoad Brothers, Ship Builders
 Mr. Fryman, Merchant
 Mr. Holmes, Ship Builder
 Mr. Ayerst, Merchant
 Mr. Ginner, Merchant (*Hastings*)
 Mr. R. Q. Crellin, Act. P. C. O. (*ditto*)

SCILLY.

William H. Holmes, Esq. Collector
 John W. Wood, Esq. Controller
 Captain Aug. John Woodley, R. N.,
 Inspect. Com. of Coast Guard
 Aug. Smith, Esq. Lord Proprietor
 Hugh Tregarthen, Esq. French Consul, &c. &c.
 Messrs. Francis Bunfield and Sons,
 Merchants, and Lloyd's Agents,
 &c., &c.

SHIELDS.

J. N. Beaumont, Esq. Collector
 James Turner, Esq. Controller
 Mr. S. Rogers, 1st Clerk, Long Room
 Mr. O. Detchon, 2nd ditto
 Mr. W. C. Turnbull, Extra ditto
 Mr. W. Rees, Searcher, &c.
 Mr. John Rennison, ditto
 Mr. Samuel Keys, Tide Surveyor
 Mr. D. McGillivie, Acting Tide Surv.
 Mr. Thomas Robb, Timber Measurer,
 Mr. J. Davison, Tide Waiter
 Mr. J. D. Maxwell, ditto
 Mr. J. Doyle, ditto
 Messrs. J. and W. Smith, Merchants
 Messrs. Pow and Faucus ditto
 Messrs. Michael and Co. ditto
 Messrs. Fittis and Co. Bonded Store
 Merchants
 Messrs. Bell and Mays, ditto
 Messrs. Ritchie and Couper, Ship
 Brokers, and Bonded Store Mer-
 chants
 Mr. J. R. Harrison, Ship & Insurance
 Broker
 Mr. Joseph French, Jun. ditto
 Mr. H. A. Brightman ditto
 Mr. J. H. Sybenga, Ship Broker
 Mr. S. M. Lottlinga, ditto
 Mr. S. P. Sybenga, ditto
 Mr. Luigi Descalso ditto
 Messrs. G. & W. Milburn, Bonded
 Store Merchants
 Mr. William Adieck, ditto
 Messrs. George Hall and Son, ditto
 Mr. Edward Simpson, Merchant,
 (*Chirton*)
 George Lamb, Esq. Agent

Robt. Peart, Esq., Receiver of Duties
 of Admiralty
 Mr. Robert Chipchase, Master of
 "Thomas and Robert."
 Mr. John Henderson, ditto of "Bur-
 don."
 Messrs. Tysack Brothers, Iron Mer-
 chants
 P. Dale, Esq.
 Messrs. Davis and Son Spirit Mer-
 chants (*Monkseaton*)
 J. Irwin, Esq. Sub-Collector (*Slyth*)
 David Miller, Esq. Sub-Controller
 (*ditto*)
 Mr. A. Richardson, P. C. O. (*Amble*)

SHOREHAM.

J. Mackinlay, Esq. Collector
 R. Gates, Esq. Controller
 Mr. J. T. Ansell, Long Room
 Mr. G. Clayton ditto
 Mr. H. Mockett, Customs' Agent
 Mr. J. Mitchell ditto
 Mr. Wm. Morris ditto
 Mr. G. Mechen ditto
 Messrs. West, Hall and Smith, Wine
 and Spirit Merchts. (*Brighton*)

SKIBBEREEN.

A. T. Chatfield, Esq. Collector

SLIGO.

Owen Wynne, Esq. Collector
 Fras. Martin, Esq. Controller
 J. C. Johnstone, Esq. 1st Clerk (*3 copies*)
 C. Costelloe, Esq. 2nd ditto, and
 Landing Waiter
 Mr. Pierce Grace, Tide Surveyor
 Mr. Thomas E. Fawcett, Locker
 Mr. Robert Culbertson, Merchant
 Messrs. Middleton and Pollexfen,
 Merchants
 Messrs. James O'Connor, ditto
 Messrs. Harper, Campbell and Co.
 ditto
 Mr. R. H. D. Mahon, P. C. Officer
 (*Donegal*)

SOUTHAMPTON.

Neil Leitch, Esq. Controller
 H. Woods, Esq. Landing Surveyor
 P. Bamber, Esq. Searcher
 R. H. Minns, Esq. ditto
 J. Balmain, Esq. Warehouse-keeper
 Mr. B. Mackey, 1st Clerk
 Mr. T. Obree, Tide Surveyor
 Mr. J. W. Witt, ditto
 Mr. Martin Byrne, ditto
 Mr. H. Williamson, ditto
 Mr. C. Wilton, Acting Timber Mea-
 surer
 Mr. W. Vaughan, ditto
 Messrs. W. C. Coster and Son, C. H.
 Agents

OUTPORTS, continued:

SOUTHAMPTON, (continued).

Mr. F. Allvey, C. H. Agent
 Mr. J. Stibbing, Purser of the "Indus"
 Mr. Lane, ditto "Ripon"
 Mr. Channel, ditto "Thames"
 Dr. Chapman, Surgeon of "Sultan"
 Capt. Chas. Brooks, "Sultan"
 Capt. Jas. Goodridge, "Courier"

ST. IVES.

Thos. Ferris, Esq. Collector (3 copies)
 Robt. James, Esq. Controller (3 copies)

STOCKTON.

W. J. Redpath, Esq. Controller
 Leonard Jackson, Esq. Receiver of
 Port charges
 Messrs. Wm. Turnbull & Co. Merchts.
 Mr. Thomas Nichol, P. C. Officer,
 (Middlesborough)
 Mr. Wm. Gingell, Tide Waiter (ditto)
 Mr. John Gowland ditto (ditto)
 A. Harris, Esq. Coal Witter, &c. (ditto)
 Mr. Robt. Groves, Ship Broker (ditto)

STORNOWAY.

William T. Jeffries, Esq. Collector
 Michael B. Pithe, Esq. Controller

STRANGFORD.

Charles McAnally, Esq., Collector
 Mr. Wm. Russell, Ship Broker, and
 Receiver of Admiralty Droits

STRANRAER.

James Grieve, Esq. Collector
 G. W. Hughes, Esq. Controller
 Mr. D. Cameron, P. C. O. (Dromore)
 Mr. H. Smellie ditto (Portpatrick)

SUNDERLAND.

Charles Lemon, Esq. Landing Surv.
 T. M. Mitchell, Esq., Long Room,
 (two copies)
 Messrs. R. Hudson and Sons, Brokers
 Mr. T. T. Robinson, ditto
 Messrs. A. M. Lotinga & Son, ditto
 Messrs. Havelock and Co. ditto
 Mr. — Davidson, ditto
 Messrs. R. J. Brown and Co. Merchs.
 Messrs. J. Ritson and Sons, Store
 Dealers
 Messrs. J. Andrews and Sons, ditto
 Messrs. T. and W. C. Fairly, ditto
 Messrs. W. Holmes and Co. Wharf-
 gers
 Messrs. Robinson and Service, Mer-
 chants
 Mr. T. Elliott, Merchant
 J. Graham, Esq. Sub-Col. (Seaham)

SWANSEA.

W. Barker, Esq. Collector
 Thomas S. Todd, Esq. Controller
 Mr. Henry Bevan, 1st Clerk
 Mr. William Gronow, 2nd Clerk
 Messrs. H. Bath and Son, Merchants
 Messrs. Vivian and Son, ditto
 Messrs. Grenfell and Co. ditto
 Edward Thomas de la Courseave,
 Esq. French Consular Agent
 and Ship Broker
 George Holland, Esq. Receiver of
 Droits of Admiralty
 George Ace Bevan, Esq. Ship Broker
 and Portuguese Vice Consul
 Mr. James Evans, Tea Dealer and
 Bonded Store Merchant
 Mr. Thomas Walters, Jun., Ship and
 Commission Agent
 Mr. Hartwell Morice, Ship Broker
 and Vice Consul, U. S. America
 Mr. Franklen Meager, Bonded Store
 Merchant
 Mr. James Petrie, Merchant
 Messrs. Leach, Richardson and Co.
 Merchants
 Mr. William Nicholson, Ship Owner,
 Sunderland
 Mr. John Richardson, Ship Owner
 Messrs. Jones, Wheeler and Co.
 Wine Merchants
 Mr. W. L. M. Humphreys, P. C.
 Officer, (Neath)
 Mr. William Loveluck, P. C. Officer,
 (Port Talbot)
 Mr. J. H. Allen, P. C. Officer, (Porth-
 cawl)

TRALEE.

John F. Heatly, Esq. Collector
 William Macleod, Esq. Controller
 Mr. R. S. Boles, Tide Waiter
 Mr. H. Coyle, ditto
 Mr. T. Jackson, Coast Officer
 W. Lawlor, Esq. M. D. Inspector of
 Emigrants
 M. Lawlor, Esq. Purveyor of Medi-
 cine, under the "Mercantile
 Marine act"
 Mr. W. Cronin, Ship Agent
 Messrs. J. Donovan and Sons, Mer-
 chants
 Messrs. J. Kennelly and Sons, ditto
 Mr. R. Leahy, Merchant
 J. E. Connor, Esq. Solicitor

TRURO.

Robert Jeffery, Esq. Collector
 Robert S. Kilgour, Esq. Controller
 (two copies)
 Mr. Richard Chellev (two copies) P.
 C. Officer (Pontr)
 Mr. J. R. Strickland, ditto (Mopus)

OUTPORTS, continued:

WATERFORD.

Arthur Lambe, Esq. Collector (*two copies*)
 William Dobbyn, Esq., Long Room
 W. M. Alcock, Esq., Searcher
 Matthew Martin, Esq., ditto
 Mr. W. Joyce, Customs' Agent
 Mr. John L. Hawker, P. C. Officer,
 Dangerous

WEXFORD.

R. S. Dowley, Esq. Collector
 James Edwards, Esq. Controller

WEYMOUTH.

H. Costerton, Esq., Collector
 Mr. R. G. Hancock, Clerk.

WHITBY.

Patrick Black, Esq. Collector
 Richard Boyd, Esq., Controller
 Mr. W. Cooper, Ship Broker, and
 Wine and Spirit Merchant

WHITEHAVEN.

J. M. Nanson, Esq. Collector
 J. Sloan, Esq. Controller
 E. Simpson, Esq. 1st Clerk
 Mr. John David, Tide Surveyor
 Mr. Wm. Coulthard, Ship Broker
 Captain H. Tate

WICK.

H. Davidson, Esq., Collector, (*two copies*)
 E. M. Nisbett, Esq., Controller
 Mr. George Wood, Clerk
 Mr. Wm. W. Calcott, Tide Waiter
 Mr. John Mowat, ditto
 Mr. Geo. S. Dunbar, P. C. Officer
 (*Thurso*)
 Mr. Sinclair Manson, Tide Waiter
 (*ditto*)

Mr. James Waters, Coast Waiter
 (*Little Ferry*)
 Mr. George Allan, Commission Agent
 Mr. Daniel Loutett, ditto, Ship Bro-
 kers and Merchants
 Mr. John Miller, Commission Agent
 Mr. Thomas Coghill, ditto and Ship
 Broker
 Alexander Wellman, Esq., Merchant
 (*Stettin*)

WIGTOWN.

John Simson, Esq. Collector
 George C. Coates, Esq. Controller
 Mr. F. S. Innes, P. C. O. (*Port William*)
 Mr. A. McArthur ditto (*Creetown*)
 Mr. Chas. Taylor ditto (*Garliestown*)

WISBEACH.

J. Andrew, Esq. Collect. (*two copies*)

WOODBIDGE.

Joseph Barrett, Esq., Controller

WORKINGTON.

F. Pittman, Esq. Collector
 D. Curling, Esq. Controller
 C. Lamport, Esq. Ship Builder
 Mr. James Pagan, ditto
 Mr. A. H. Rudd, P. C. Officer (*Har-
 rington*)
 Mr. Thomas Leonard ditto

YARMOUTH.

Robert White, Esq. Collector
 Thomas Avery, Esq. Controller
 Mr. P. G. Coble, 1st Clerk
 Mr. G. W. Carr, 3rd ditto
 Messrs. Barber and Co. Ship Bro-
 kers, &c.
 The Northern Steam Packet Compy.

*N.B. Several lists from the Outports not having been forwarded in time
 for press are necessarily omitted.*

ABBREVIATIONS USED IN THE WORK.

<i>For</i>	B. P.	<i>read</i>	British Possessions.
	O. C.	"	Order in Council.
	T. O.	"	Treasury Order.
	B. O.	"	Board's Order.
	B. M.	"	Board's Minute.
	G. O.	"	General Order.

IMPORTATION.

By the Act 12 and 13 Vict., Cap. 29, which came into operation on the 1st January, 1850, the comprehensive principle was established of admitting into this country, or into any British Possession, goods of any sort, in a ship of any country, from any part of the world.

Such prohibitions and restrictions, however, as were heretofore deemed necessary, either for the safety of the State or for the protection of Revenue and mercantile interests, remain in force, and will be found in the subsequent chapters of Prohibitions and Restrictions.

GOODS ABSOLUTELY PROHIBITED

TO BE

IMPORTED. (1)

ARMS, AMMUNITION, and UTENSILS of WAR, (2) may not be imported into the United Kingdom by way of merchandise, except by licence from her Majesty for furnishing her Majesty's public stores only.

(1) Under the act, 8 and 9 Vict. cap. 86, except where otherwise stated.

(2) Pistols, gun barrels, and other such articles, admitted on payment of duty, and on the applicant making a declaration that they have been imported solely for the purpose of making improvements in gun making.—
B. M. 18th Dec., 1850.

ARTICLES of FOREIGN MANUFACTURE, and any packages of such articles imported into the United Kingdom, or into the British Possessions abroad, bearing any names, brands, or marks ⁽¹⁾, *purporting* to be the names, brands, or marks of manufacturers resident in the United Kingdom.—9 and 10 Vict. cap. 102, s. 8.

BOOKS.—Books, wherein the Copyright shall be subsisting, first composed, or written, or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such Copyright, or his agent, shall have given a notice in writing to the Commissioners of Customs that such Copyright subsists, such notice also stating when such Copyright will expire. ⁽²⁾

CLOCKS and WATCHES (of any metal), impressed with any mark or stamp, appearing to be or to represent any legal British assay mark or stamp, or purporting, by any mark or appearance, to be of the manufacture of the United Kingdom; or not having the name and place of abode of some foreign maker abroad, visible and permanently marked or engraved on the frame, and also on the face; or not being in a complete state, with all the parts properly fixed in the case.—9 and 10 Vict. cap. 102, s. 9. ⁽³⁾

⁽¹⁾ Woollen Cloths, bearing the mark "Electoral," (a recognised West of England mark), allowed to be delivered on the marks being effectually destroyed in the presence of the officers.—B. O. 7th Nov., 1848.

— "Superfine Spanish stripe," deemed to be a British mark, and the cloths ordered to be returned to the port of shipment.—B. O. 11th May, 1849.

Files, branded "Cast Steel," deemed to be a British mark.—B. O. March, 1849.

Foreign paper in wrappers, bearing the inscription "Superfine thin yellow wove satin post," not permitted for home use, on destruction of the wrapper; but allowed to be returned to the port of shipment.—B. O. 6th March, 1851.

⁽²⁾ The Commissioners of her Majesty's Customs shall cause to be made, and to be publicly exposed, from time to time, at the several ports in the United Kingdom, and in her Majesty's possessions abroad, printed lists of all books wherein the Copyright shall be subsisting, and as to which the proprietor or his agent shall have given notice in writing that such Copyright subsists, such notice also stating when such Copyright expires.—8 and 9 Vict. cap. 86, s. 144.

⁽³⁾ Clocks of the description usually imported from the United States of America, not having the maker's name and place of abode marked on the frame and on the face, do not fall within the table of prohibitions.—G. O. 1844.

When the maker's name and place of abode are permanently engraved on the frame, and marked on the face with the same materials as the hours, and cannot be effaced without injury to the watch or clock, the article may be delivered.—B. O. 25th May, 1846.

COIN, viz., False Money, or Counterfeit Sterling; or Silver of the Realm, or any money purporting to be such, not being of the established standard in weight or fineness.

EXTRACTS, Essences or other Concentrations of Coffee, Chicory, Tea or Tobacco, or any admixture of the same.—13 and 14 Vict. cap. 95, s. 16.

GOODS from the Isle of Man, except such as be of the growth, produce, or manufacture thereof, or of the United Kingdom, and except Corn, Grain, Meal, or Flour.

GUNPOWDER, except by licence from her Majesty, granted for furnishing her Majesty's stores only.

PAPER—Printed on in the English language. (1)

PARTS of ARTICLES.—Any distinct or separate part of any article not accompanied by the other part, or all the other parts of such articles, so as to be complete and perfect, if such articles be subject to duty according to the value thereof. (2)

PRINTS, Indecent or Obscene, Paintings, Books, Cards, Lithographic or other Engravings, or any other Indecent or Obscene articles, imported, shall be forfeited, and may be seized by any Officer of her Majesty's Customs, and destroyed as the Commissioners of her Majesty's Customs shall direct.—9 and 10 Vict. cap. 102, s. 19.

SNUFF WORK.

SPIRITS from the Isle of Man.

TOBACCO STALKS, stripped from the leaf, whether manufactured or not.

TOBACCO STALK FLOUR.

And if any goods shall be imported,* or brought into the United Kingdom, contrary to any of the prohibitions or restrictions above mentioned, in respect of such goods, the same shall be forfeited.—8 and 9 Vict. cap. 86, s. 63.

* No goods shall be deemed to be *imported* from any particular place unless direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place.—8 and 9 Vict. cap. 86, s. 49.

(1) Cards printed in the English language in a foreign country, descriptive of wines imported, are not liable to detention as being prohibited.—G. O. 1844.

Labels (printed in English) of a person residing in London, bearing the royal arms and a French inscription, not prohibited.—B. O. 19th June, 1844.

(2) Not applicable to clock and watch movements, which may be admitted to entry as "clocks and watches."—B. O. 4th March, 1880.

GOODS WHICH MAY BE PROHIBITED,

OR ARE SUBJECT TO

RESTRICTIONS ON IMPORTATION. (1)

ANIMALS, viz., Sheep, Cattle, Horses, &c., may, to prevent infectious or contagious disorders, be prohibited to be imported, by Order in Council.—11 and 12 Vict. cap. 105.

CAMBRICS, unless specially reported. See p. 7.

CARDS.—Foreign Playing Cards not having the name and place of residence of the foreign maker printed or marked on one card of every pack and on every wrapper, or if any of such cards or wrapper shall be printed or marked in any way with the name of any maker of cards duly licensed within the United Kingdom, such cards shall not be entered to be warehoused. And all such foreign cards, wrappers, &c., not printed as aforesaid, or on any of which shall be printed or marked the name of any licensed maker of cards within the United Kingdom, shall be forfeited, and may be seized by any officer of Customs or Excise, and shall and may be proceeded upon to condemnation, according to any laws of Customs or Excise in force at the time.—9 Geo. IV. cap. 18.

CIGARS, unless specially reported. See p. 7.

(1) All goods subject to restrictions as to package upon the importation thereof into the United Kingdom, shall be subject to the same restrictions when such goods are brought into the United Kingdom for exportation in the ship in which they are so brought; and all goods so brought contrary to such restrictions, whether reported for exportation in the same ship or not, shall be forfeited.—9 and 10 Vict. cap. 102, s. 5.

EAST INDIA GOODS:—viz., Goods of places within the limits of the East India Company's Charter, unless into

<i>England.</i>		<i>Scotland.</i>	<i>Ireland.</i>
London,	Goole,	Leith,	Dublin,
Liverpool,	Lancaster,	Greenock,	Belfast,
Bristol,	Portsmouth,	Glasgow,	Cork,
Hull,	Southampton,	Port Glasgow,	Limerick,
Newcastle,	Sunderland,	Aberdeen,	Waterford,
Plymouth,	Yarmouth,	Dundee,	Londonderry.
Gloucester,	Whitehaven,		
Dover,	Preston.		
Exeter,			

And such other ports as shall be approved by the Lords of the Treasury, and be declared by Order in Council, fit and proper for such importation.

GLOVES of LEATHER, unless in packages, each of which shall contain 100 dozens pairs of such gloves at least, in ships of 60 tons burden or upwards, and unless specially reported.—8 and 9 Vict. cap. 86, s. 63. See p. 7.

HIDES, SKINS, HORNS, HOOFS, or any other part of Cattle or Beast may, by Order in Council, be prohibited.—8 and 9 Vict. cap. 86, s. 63.

FISH of foreign taking, except anchovies, eels, turbot and lobsters, unless in vessels cleared out regularly with such fish on board from a foreign port.

MALT, unless imported for exportation only.

SILK:—viz., Manufactures of Silk, being the manufactures of Europe, unless into the ports of London, Liverpool, Hull, Southampton, Leith, ⁽¹⁾, or ports appointed by the Lords of the Treasury, or into the port of Dublin direct from Bordeaux, or into the ports of Dover and Folkestone, direct from Calais or Boulogne, unless in ships of sixty tons burden or upwards, and unless specially reported. See p. 7.

SNUFF, unless specially reported. See p. 7.

SPIRITS, not being perfumed or Medicinal Spirits, unless in ships of sixty tons burden at least, and unless in casks, or other vessels capable of containing liquids, each of such casks, or other vessels, being of the size or content of twenty gallons at the least ⁽²⁾, or in glass bottles, or

⁽¹⁾ G. O. 1835 and 1836.

⁽²⁾ Geneva may be imported in glass bottles, containing not more than three pints in each of such bottles.—9 and 10 Vict. cap. 102, s. 4.

stone bottles, not exceeding the size of quart bottles, and being really part of the cargo of the ship in which the same are imported, and included in the manifest, or other papers, enumerating or describing the cargo.

TEA, only into the following ports, viz. :—

<i>England.</i>	<i>Scotland.</i>	<i>Ireland.</i>
London, Liverpool, Bristol, Hull, Newcastle-upon-Tyne, Preston, Whitehaven.	Leith, Glasgow, Greenock, Port Glasgow.	Dublin, Belfast, Cork, Waterford.

TOBACCO and SNUFF, unless specially reported and imported, in a ship of the burden of 120 tons or upwards; and into the following ports, viz. :—

<i>England.</i>	<i>Scotland.</i>	<i>Ireland.</i>
London, Liverpool, Bristol, Hull, Lancaster, Cowes, Falmouth, Whitehaven, Plymouth, Newcastle-upon-Tyne, Southampton, Preston, Swansea (¹).	Glasgow, Port Glasgow, Aberdeen, Leith, Greenock.	Dublin, Belfast, Cork, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, Wexford, Drogheda.

Or into such other ports as may hereafter be appointed for such purpose by the Lords of the Treasury.

TOBACCO and SNUFF, unless in hogsheads, casks, chests, or cases (²), containing 300 lbs. weight, not being separated or divided in any manner within the cask or package, except,—

— Tobacco of the dominions of the Turkish Empire, which may be packed in inward bags or packages, or separated or divided in any manner, provided the outward package be a hogshead, cask, chest, or case, containing at least 300 lbs. net weight.

(¹) G. O. 1845.

(²). Tobacco, the produce of the Philippine Islands, may be imported direct from Manila in *bales or packages*, containing 800 lbs. weight—13 and 14 Vict. cap. 95, s. 13.

TOBACCO, continued:

— Tobacco and Snuff from the East Indies, in hogsheads, casks, chests, or cases, each of which shall contain at least 100 lbs. net weight. (1)

— Negrohead Tobacco and Snuff, the produce of, and imported from the United States of America, in packages of not less than 150 lbs. weight each.

— CIGARS in packages (2), containing 100 lbs. net at least.

— CIGARILLOS or Cigarettes, in packages of 75 lbs. each.

— Tobacco from Malta, or any Tobacco, the produce of Porto Rico, Mexico, South America, Saint Domingo, Cuba, or the British Possessions in America, and imported direct from any of those places in packages, each containing at least 80 lbs. net weight of such Tobacco.—13 and 14 Vict. cap. 95, s. 10.

And if any goods shall be imported into the United Kingdom, contrary to any of the prohibitions and restrictions herein-before mentioned, the same shall be forfeited (3).—8 and 9 Vict. cap. 86, s. 63.

CAMBRICS OR LAWNS, LEATHER GLOVES, TOBACCO, CIGARS, or SNUFF, MANUFACTURES of SILK.—The master of every ship arriving from any place whatever, at any port in the United Kingdom, shall report, according to the best of his knowledge, the general denomination of the contents of every package of the before-named goods; and failing to do so, he shall forfeit 100%.—9 and 10 Vict. cap. 102.

All Manufactured Goods shall be deemed to be the produce of the country of which they are the manufacture.—13 and 14 Vict. cap. 95, s. 6.

(1) Also Tobacco imported direct from Turkey or Egypt.—G. O. 1833v and 1834v.

(2) The importation of Cigars in internal boxes is allowed, by T. O. 9th Sept., and G. O. 13th Sept., 1839.

(3) Tobacco for private use, in packages under the legal size, may be admitted to entry by special leave of the Board, provided the Tobacco is *bond fide* for the use of the person to whom it is consigned, and is regularly inserted in the manifest and report, and provided the application and proof be made by such person and not by an agent.—B. M. 1st Nov., 1826.

Samples of Tobacco under the legal weight, imported with the hogsheads or other packages to which they belong, and labelled to correspond with the mark and numbers of such hogsheads or packages, may be admitted to entry and weighed with the packages to which the respective samples belong, provided the same be duly reported as samples.—G. O. 1834v.

ENTRY

OF

GOODS INWARDS (1).

(8 and 9 Vict. cap. 86.)

4th August, 1845.

Report and entry.—That the officers of Customs might have full cognizance of all ships coming into any port in the United Kingdom, and of all goods on board, or which may have been on board, it is enacted that no goods shall be unladen from any ship arriving from foreign parts, nor shall bulk be broken before due report of such ship, and due entry of such goods, shall have been made and warrant granted; and that no goods shall be so unladen, except at such times and places as are directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master shall forfeit the sum of 100*l.*; and if, after the arrival of any ship within four leagues of the coast of the United Kingdom, any alteration be made in the stowage of the cargo, so as to facilitate the unloading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk.—S. 2.

Manifest.—No goods shall be imported in a British ship unless the master shall have on board a manifest of such goods, made out and dated and signed by him at the place where the goods were taken on board; the manifest to set forth the name and the tonnage of the ship, the name of the master and of the place to which the ship belongs, and to contain a particular account and description of all the packages on board, their marks and numbers, and of the sorts of goods, and different kinds of each sort, to the best of the master's knowledge.—S. 3.

Manifest wanting—penalty.—If any goods shall be imported without such Manifest, or if any goods specified thereon be not on board, the master shall forfeit 100*l.*—S. 5.

(1) *Forms of entry of various descriptions will be found in pages following "The Waterside Practices."*

Master to report.—The master of every ship arriving from foreign parts, whether laden or in ballast, shall within 24 hours after arrival, and before bulk be broken, make due report of such ship, and shall subscribe a declaration to the truth thereof; and such report shall contain the particulars of all the packages on board, to the best of his knowledge, and the general denomination of the contents of every package containing the following articles imported from any foreign place, viz.:—Cambrics or Lawns, Leather Gloves, Manufactures of Silk, Tobacco, Cigars, or Snuff, and of the place, or places where such goods were taken on board, and of the burden of such ship, where built, or if British, of the port of registry, and of the country of the people to whom such ship belongs, and of the name and country of the master, and of the number of the crew, stating how many are subjects of the country to which the ship belongs, and how many are of some other country; and in such report it shall further be declared whether, and in what cases, such ship has broken bulk in the course of her voyage, and what part of the cargo, if any, is intended for importation at such port, and what part, if any, at another port, and what part, if any, is prohibited to be imported ⁽¹⁾, except to be warehoused for exportation only, and what part, if any, is intended for exportation, and what surplus stores remain on board; and, if a British Ship, what foreign-made sails or cordage are in use on board; and the master of any ship who shall fail to make such report, or who shall make a false report, shall forfeit 100*l.* ⁽²⁾—S. 7, and 9 and 10 Vict. cap. 102.

Manifest to be delivered.—The master shall, at the time of making his report, deliver the manifest, and, if the Collector or Controller require it, a bill or bills of lading, or a true copy thereof; and shall answer all questions put to him relating to the voyage, under a penalty of 100*l.*—S. 10.

⁽¹⁾ For prohibition on importation, see p. 1.

⁽²⁾ In cases in which application shall be made by the master of a vessel to amend his report, and the duties on the goods shall not exceed 20*l.*, the Collector and Controller may, upon proof to their satisfaction that no fraud had been intended, allow the master to amend his report, and thereupon admit the goods to entry, upon payment of the proper duties; and in cases of Timber and Wood goods from the British colonies, so added to the report, where the duties shall not exceed 10*l.*, the goods may be admitted to entry at the low duty, on a satisfactory declaration being made that the excess is of the same description and produce as that part of the cargo mentioned in the Certificate of Clearance.—G. O. 20th Nov., 1841.

In cases of deficiency in the quantities reported, the Collector and Controller may, upon production of similar proof, allow the master to amend his report.—G. O. 20th Nov., 1841.

Cargo for two ports.—If any part of the cargo is reported for importation at some other port in the United Kingdom, the Collector and Controller of the port at which some part of the cargo has been delivered, shall notify such delivery on the manifest, and return the same to the master.—S. 11.

Time allowed for entry of goods.—The importer of any goods must, within fourteen days after the arrival of the ship with the same, or within fourteen days of their release, if subjected to quarantine, make perfect entry inwards of such goods, or entry by bill of sight, at the Custom-House, and within such time ⁽¹⁾ land the same, and in default of such entry and landing, the officers of the Customs may convey such goods to the Queen's warehouse, for security of duties; and if the duties due thereon shall not be paid within three months after the time aforesaid shall have expired, together with all charges of removal and warehouse-rent, the same shall be sold, and the produce thereof applied to the payment of freight and charges, next, of duties, and the overplus (if any), paid to the proprietor of the goods.—S. 16, and 12 and 13 Vict. cap. 90.

Goods unshipped for landing are to be removed with all convenient speed to the wharf, quay, or other place of landing, under forfeiture of the same, with the vessel or boat employed in removing them.—12 and 13 Vict. cap. 90, s. 13.

Goods brought into the docks not to be landed without due entry thereof, notwithstanding local acts.—12 and 13 Vict. cap. 90, s. 43.

Expense of guarding goods not entered and landed.—Whenever any officer of the Customs shall have been kept in charge of any goods beyond the time allowed by law for the same being entered and landed, it shall be lawful for such officer to detain the vessel in which such goods shall have been imported, provided the same are remaining on board the vessel, until the expenses so incurred shall have been paid to such person as the Commissioners of the Customs shall

(1) In addition to 14 working days, allowed for vessels discharging their cargoes, it is the practice to allow also the two Sundays, as well as the day of reporting, and the day of clearing the vessel.—B. O. to Yarmouth, No. 357, Nov. 22nd, 1848.

After the expiration of 14 days, notice is to be sent to the owners and master of the vessel, apprising them that they will be held responsible for payment of the officer's expenses; but they are not to be called upon for payment, except in cases where there may have been unnecessary delay in the delivery of cargoes.—G. O. $\frac{1845}{1845}$ and $\frac{1845}{1845}$.

The circumstances under which a vessel's cargo may be worked, before and after the legal hours, will be found in the Miscellaneous Orders, under the head "Vessels."

appoint; and in all cases where the goods shall have been put out of the vessel, the person or persons in whose name the same shall have been entered, shall pay to the person so appointed all such expenses as may have been so incurred by such officer; and such goods shall and may be detained until such expenses shall have been paid; and if not paid within *one month* after demand made in writing of such person or persons by any officer of the Customs, the same shall and may be sold, and the proceeds applied first to the payment of freight and charges, next of duties, next of the officer's expenses, and of the charges attending the seizure and sale of such goods, and the overplus (if any) shall be paid to the proprietor.—8 and 9 Vict. cap. 86, s. 17.

Bills of entry to be delivered.—Persons entering goods inwards (whether for payment of duty or to be warehoused, or whether such goods be free of duty), must deliver to the Collector or Controller a bill of the entry⁽¹⁾ of such goods fairly written, or fairly written in part and fairly printed in part, **IN WORDS AT LENGTH**, expressing the name of the ship, and of the master of the ship in which the goods were imported from whence brought, and the description and situation of the warehouse, if to be warehoused, and the name of the person entering the goods, the number and description of the respective packages, and in the margin, the marks and numbers of such packages; and shall pay down any duties payable, and such person shall deliver at the same time two or more duplicates, as the case may require, of such bill, in which all sums and numbers may be expressed in figures, arranged in such form and manner, and the number of such duplicates shall be such as the Collector and Controller shall require; and such bill being duly signed by the Collector and Controller, and transmitted to the landing waiter, shall be the warrant to him for the landing and delivering such goods.—S. 18.

Unauthorised persons not to be permitted to make entries.—Every person who shall make or cause to be made any such entry inwards of any goods not being duly authorised thereto by the proprietor or consignee of such goods, shall, for every such offence, forfeit the sum of 100*l.* Provided always, that no such penalty shall extend to any person acting under the directions of the several Dock Companies or other authorised corporate bodies.—S. 19.

Entry not valid, unless agreeing with manifest, &c.—No entry, nor any warrant for the landing of any goods, or for

⁽¹⁾ See "*Entries*" in *Miscellaneous Orders*.

the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages correspond with those purporting to be the same, in the ship's report, and in the manifest where required, and in the certificate or other document where required, nor unless the goods shall have been properly described in such entry; and any goods taken or delivered out of any ship or warehouse, or for the delivery of which, or for any order for the delivery of which from any warehouse, demand shall have been made, not having been duly entered, shall be forfeited.—S. 20.

Goods at value.—If the goods shall be charged to pay duty according to the number ⁽¹⁾, measure, or weight thereof, such number, measure, or weight must be stated in the entry; if according to the value, such value must likewise be stated in the entry, and affirmed by the declaration of the importer or his known agent, written upon the warrant of entry, and attested by his signature; ⁽²⁾ and if the goods in such entry be chargeable at the option of the officers of Customs, either according to the number, measure, or weight thereof, or according to the value thereof, then, as well such numbers, measure, or weight, as also such value, shall be in like manner stated in the entry ⁽³⁾, and attested; and if any person make such declaration, not being the importer or proprietor of such goods, nor his agent duly authorised by him, such person shall forfeit 100*l.*—S. 21.

Goods undervalued.—If, upon the examination of any goods entered to pay duty according to the value thereof, it shall appear to the officers of Customs that such goods are not valued according to the true value thereof, it shall be lawful for such officers to detain and secure such goods, and within seven days ⁽⁴⁾ from the day on which the goods shall be finally examined by the proper officers by virtue of a duty-paid

⁽¹⁾ In all cases where the merchant is unable to specify the exact number or quantity of saleable goods contained in the packages, he is at liberty to pass a warehousing entry for such goods without specifying the quantity or number, in the same manner as is now practised with respect to all other descriptions of goods.—B. M. 12th Nov., 1884, and 27th Feb., 1844.

⁽²⁾ See Declaration No. 18, p. 81.

⁽³⁾ In cases in which any articles shall have been undervalued, or entered under a wrong denomination, and the difference of duty shall not exceed 10*l.*, the Collector and Controller, after full inquiry, may permit the entry to be amended, on proof being adduced that no fraud had been intended, taking a deposit not exceeding 2*l.*, to abide the Board's decision.—G. O. 21st Nov., 1841.

⁽⁴⁾ The question having been submitted to the Solicitor of Customs, whether Sunday should be excepted in reckoning the seven days for taking goods for undervalue, it was decided, that *the intervening Sunday must be counted*.—B. O. 17th Feb., 1849.

entry, if it be in England, or within ten days from such last-mentioned day, if it be in any port in Scotland, Ireland, or the Isle of Man, to take such goods for the use of the Crown; and if a different rate of duty shall be charged upon any goods, according as the value of the same shall be described in the entry, to be above or to be below any particular price or sum, and such goods shall be valued in the entry so as to be liable to the lower rate of duty, and it shall appear to the officers of the Customs that such goods, by reason of their real value, are liable to the higher rate of duty, they may, in like manner, take such goods for the use of the Crown; and the Commissioners of her Majesty's Customs shall thereupon, in any of such cases, cause the amount, together with an addition of 10*l.* per centum thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown; and if the produce of the sale shall exceed the sums so paid, and all charges incurred by the Crown, one moiety of the overplus shall be given to the officer or officers who had detained and taken the goods; and the money retained for the benefit of the Crown shall be paid into the hands of the Collector of the Customs, with the knowledge of the Controller, and be carried to account as duties of Customs.—S. 22.

Free goods—Value to be stated on entry.—And whereas it is expedient that correct accounts may continue to be taken of the value of the imports of certain goods upon which duty has hitherto been charged according to the value thereof, but upon which goods the duties have been repealed, be it enacted, that upon the entry inwards of any such goods, the value thereof shall be stated in the entry, and shall be affirmed by the declaration of the importer or his agent, and if such declaration be false, the person signing the same shall forfeit a sum not exceeding 20*l.*; and it shall be lawful for the officer appointed to examine such goods, to call for the invoice, bills of parcels, and such other documents relating thereto, as he may think necessary for ascertaining the true value of the same.—S. 23.

True account of free goods to be rendered within 24 hours.—The owner or consignee of all goods free of duties imported into the United Kingdom from parts beyond the seas shall within 24 hours after the due entry and landing of such goods deliver to the principal officer of Customs at the port of discharge, a true account of all such free goods so landed, and in default thereof shall forfeit 5*l.*—13 and 14 Vict. cap. 95, s. 4 (1).

(1) For further regulations affecting free goods see "Goods, free" in "Miscellaneous Orders."

Goods damaged.—On all goods, except goods paying duty at value, and except the following goods, viz.:—

Cantharides,	Opium,
Cocoa,	Oranges,
Coculus Indicus,	Pepper
Coffee,	Raisins,
Corn, Grain, Meal or Flour ⁽¹⁾ ,	Sugar,
Currents,	Tea,
Figs,	Tobacco,
Guinea Grains,	and
Lemons,	Wine,
Nux Vomica,	

receiving damage during the voyage, an abatement of the duties will be allowed in proportion to the damage, on proof being made by declaration ⁽²⁾, that such damage was received after the goods were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom; and provided claim to such abatement of duties be made at the time of the first examination of such goods; but if, on examination of the goods, the officers of Customs shall be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the Collector and Controller shall choose two indifferent merchants experienced in such goods, who shall examine the same, and subscribe a declaration ⁽³⁾, stating in what proportion such goods are lessened in their value by reason of such damage, and thereupon the officers of Customs may make an abatement ⁽⁴⁾ of the duties according to the proportion of damage so declared.—S. 30, 31, 32.

⁽¹⁾ 18 and 14 Vict. cap. 95, s. 7.

⁽²⁾ See *Declarations Nos. 8 and 9*, p. 29.

⁽³⁾ See No. 10, p. 30.

⁽⁴⁾ In cases of allowance for damage, where the duty on the proportions adjudged shall not exceed 10*l.*, the same may be allowed by the Collector and Controller, by the usual certificate of damage.

And in cases where an allowance shall have been certified by the landing officers, as proper to be made for increase of quantity in goods imported, from having become mixed with salt water, or extraneous matter, during the voyage, and where the duty on the proposed allowance shall not exceed 10*l.*, the Collector and Controller may direct the same to be deducted from the landing account.—G. O. 20th Nov., 1841.

When damaged goods are duty paid, the allowance is to be returned by certificate; but if warehoused, by a deduction on the warrant for home consumption.—G. O. 25th May, 1827.

No claim for abatement of duties will be allowed unless made in writing within four days from the first examination of the goods, and while they remain in the custody of the officers.—B. M. 3rd Jan., 1829.

See *Waterside Practice for more detailed proceedings, and for form of "Damage Claim."*

Goods entered by bill of sight (1)—If the importer of goods or his agent cannot, for want of full information, make a perfect entry, and shall declare before the Collector or Controller to the truth thereof, it shall be lawful for the Collector or Controller to receive an entry by bill of sight for the packages by the best description which can be given, and thereupon grant a warrant, in order that the same may be provisionally landed and examined by such importer in presence of the proper officers; and within three days after the landing thereof, the importer shall make a full and perfect entry thereof, and shall either pay the duties thereon, or shall duly warehouse the same; and in default of perfect entry within three days, such goods shall be taken to the Queen's warehouse, and if the importer shall not, within one month after, make a perfect entry thereof, and pay the duties on such part as can be entered for home use, together with the charges of removal and of warehouse rent(2), such goods shall be sold for the payment of such duties (or for exportation, if they be such as cannot be entered for home use, or shall not be worth the duties and charges), and for the payment of such charges; and the overplus, if any, shall be paid to the importer or proprietor.—S. 24 and 25.

Deposits for duty.—On entry by bill of sight, a deposit(3)

(1) REGULATIONS TO BE OBSERVED IN ISSUING BILLS OF SIGHT.

No bill of sight is to be granted upon the application of an agent or clerk to an importer, unless upon production of his employer's authority for making such application.

In all cases where a bill of sight is granted, the proper officers are to make an accurate and complete examination of the goods landed by virtue thereof, by opening the packages and by turning out, where practicable, the contents of every package.

Entries for goods landed under bills of sight which are not endorsed upon the sight itself, are to be headed with the words "In part of Sight," or "In full of Sight," as the case may be, to distinguish them from prime entries, care being taken that perfect entry be made within three days.—B. O. 6th Feb., 1818, and 11th Oct., 1833. See also B. M. 26th Nov., and 24th Dec., 1842.

(2) For rent-charge on goods deposited in the Queen's warehouse.—See "Rent," in *Index*.

(3) By minute of 18th March, 1851, no deposit is to be required on bills of sight passed at this port.

When a deposit has been made for goods entered by bill of sight, and no question can afterwards possibly arise as to the rate or amount of duty chargeable thereon, the goods may be delivered either on the whole or in part, provided the deposit made be sufficient to cover the duty due; but no deposit is to be returned at the time of passing the perfect entry, until the same has been examined by the landing officer, and his certificate obtained upon the sight, of there being no objection to the return of the deposit.—G. O. 2nd Nov., 1826. See also "Deposits," in *Miscellaneous Orders*.

This order is not contravened by the 27th and 28th sec., 8 and 9 Vict.

shall be made in sufficient amount to cover the duties payable on the goods intended to be landed or examined thereby; and the importer or his agent shall make and subscribe a declaration that he has not any reason to believe that the duties on the goods will amount to more than the sum deposited; and if the sum so deposited shall not be equal in amount to the duties payable upon all the goods contained in any single package landed or examined thereby, no part shall be delivered until a perfect entry or entries is or are made for the whole of the goods contained in such package.—S. 26 and 27.

Disputed duty.—When disputes arise as to the proper duty payable upon goods, the importer shall deposit the amount demanded, which shall be taken as the proper duty, unless an action be brought within three calendar months in one of her Majesty's Courts of Law, to ascertain what amount is due; and upon payment of such deposit and passing a proper entry the goods shall be delivered.—12 and 13 Vict. cap. 90, s. 5.

Bill of sight to be endorsed.—Before any such goods shall be delivered, the importer or his agent shall endorse upon the bill of sight a particular account thereof, to which he shall affix his signature and place of abode, with the date of making such endorsement.—8 and 9 Vict. cap. 86, s. 28.

Goods concealed—forfeited.—Where any package or parcel shall have been landed by bill of sight, and any goods or other things shall be found in such package or parcel concealed in any way; or packed with intent to deceive the officers of the Customs, as well all such goods and other things, as the package or parcel in which they are found, and all other things contained in such package or parcel, shall be forfeited.—S. 29.

c. 86, and the officers to govern themselves accordingly, taking care, that before goods be delivered out of their custody, the importer or his agent endorse on the sight a particular account thereof, and affix his signature, with place of abode and date of making the endorsement, as required by the 28th sec. of the Act above cited; and that the officers do also, before delivery, certify the correctness of the same, affixing their signatures and the date thereto.—G. O. 1847.

With the view of affording facility to the trade in ascertaining the quality of sugar when imported, the importers may be allowed to land the sugar under a warehousing bill of sight, on a deposit of 5*l.* being made in each case, to secure the passing of a perfect entry, within the period prescribed by law.—B. M. 31st July, 1847.

Goods entered by bill of sight, or which are subject to *ad valorem* duties, may not be removed from the importing vessel without being accompanied by a tide waiter.—B. M. 30th May, 1829.

The nature of a sight entry is further treated of and fully exemplified in the "Waterside Practices."

Certificate of clearance. (1)—No goods shall be entered as being of or from any British Possession abroad (if any benefit attach to such distinction), except the territories subject to the Government of the presidencies of FORT WILLIAM in BENGAL, FORT ST. GEORGE, and BOMBAY, respectively, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate, under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods.—S. 36.

Certificate of produce (2)—is required before the under-mentioned goods can be admitted to entry into the United Kingdom as being the produce of, or imported from a British Possession, viz.:—

SUGAR, COCOA and SPIRITS from any British Possession in America, or from the island of Mauritius.—8 and 9 Vict. cap. 86, s. 38.

SUGAR, RUM and RUM SHRUB, from places within the limits of the East India Company's Charter.—S. 39, and 4 Vict. cap. 8, s. 4.

SUGAR, the produce of any British Possession within the limits of the East India Company's Charter, which shall have been imported into the Cape of Good Hope from the place of its production, and shall have been warehoused at the Cape of Good Hope, and subsequently imported from thence into the United Kingdom.—S. 40.

WINE, from the British Possessions (3).—S. 41 and 12 and 13 Vict. cap. 90.

(1) Sweetmeats or other trifling articles brought for private use or as presents, from the British Possessions, when not inserted in, or accompanied by proper certificates of clearance, or produce, may be admitted to entry, if the high duty does not amount to 10*l.*, as of the produce of the British Possessions, upon proof of the fact being adduced and payment of the following fines:—

SCALE OF FINES.			
If the foreign duty be 10 <i>s.</i> and under	£1,	a fine of 2 <i>s.</i> 6 <i>d.</i>	
"	£1	2	5 0
"	2	3	7 6
"	3	5	10 0
"	5	10	20 0

G. O. 20th November, 1841.

See p. 24 for cases where the foreign duty does not exceed ten shillings.

(2) If the certificate of produce for goods of the above description be wanting, on application to the Board of Customs, the goods will be admitted at the low duty, on bond being given to produce the same.—See Declarations Nos. 13 and 14, p. 80.

(3) Australian wine, if noted on the clearance, a certificate of produce is unnecessary.—B. O. 8th Feb., 1851, No. 67.

TIN, imported into the United Kingdom as the produce of, and imported from the British Possessions in India.

Goods from the Channel Islands, and the Isle of Man.—S. 43.

Returned Goods may be entered by Bill of Store, if they have not changed hands(¹).—It shall be lawful to re-import into the United Kingdom from any place, in a ship of any country, any goods (except as hereinafter mentioned) which shall have been legally exported from the United Kingdom, and to enter the same by bill of store, referring to the entry outwards and exportation thereof, *provided the property has not changed hands, and that such re-importation takes place within six years from the date of exportation*; and if the goods so returned be foreign goods, which had before been legally imported into the United Kingdom, the same duties shall be payable thereon as would at the time of such re-importation be payable on the like goods, under the same circumstances of importation as those under which such goods had been originally imported; or such goods may be warehoused.

Provided that the several sorts of goods set forth in the following table shall not be re-imported for *home use* upon the ground that the same had been legally exported, but shall be deemed foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

Table of Goods referred to.

Corn, Grain, Meal, Flour, Malt and Hops (²).

Goods for which any bounty or any drawback of Excise had been received on exportation, unless by special leave of the Commissioners of Customs and on re-payment of such bounty or drawback.

All goods for which a bill of store cannot legally be issued, except small remnants of British goods, by special permission of the Commissioners of Customs, upon proof to their satisfaction that the same are British, and had not been sold.

Provided also that tobacco, re-imported by bill of store, shall be subject to all the restrictions imposed by law upon tobacco imported into the United Kingdom, and shall be liable to forfeiture if imported contrary to such restrictions.—S. 33.

(¹) *The method of taking out a bill of store will be found in the " Water-side Practice."*

(²) *Tea excluded from this table by 18 and 14 Vict. cap. 95, s. 11.*

Falsifying documents.—If any person shall falsify any entry, warrant, cocket, or transire, or other document for the unlading, lading, entering, reporting or clearing of any ship, or for the landing or shipping of any goods, stores, baggage, or article whatever, or shall by any false statement procure any writing or document to be made for any of such purposes, every person so offending shall forfeit 200*l.* for each offence.—S. 141.

Authority of an agent may be required.—Whenever any person shall make any application to any officer of the Customs to transact any business on behalf of any other person, it shall be lawful for such officer to require of the person so applying to produce a written authority from the person on whose behalf such application shall be made, and in default thereof he may refuse to transact such business ⁽¹⁾.—S. 142.

Agents to be licensed.—It shall not be lawful for any person to act as agent for transacting business in the port of London, which shall relate to the entry or clearance of any ship, or goods, or baggage, unless authorised so to do by the Commissioners of Customs, who are empowered to require bond in the sum of 1000*l.* for the good conduct of such person, and his clerks acting for him. But such bond shall not be required of one of the sworn brokers of the city of London. If any person shall act as such agent, not being licensed, or if any person shall be in partnership in such agency with a person not licensed, he shall for every offence forfeit 100*l.*—S. 158.

Treasury may revoke agent's license.—The Lords of the Treasury may revoke any such license, and after a copy of an order to that effect shall have been delivered to such person, or to his clerk, or have been left at his usual place of abode or business, such license shall be void.—S. 159.

Not to extend to clerks or servants of individuals.—Nothing herein contained shall extend to prevent the clerk or servant of any person or persons in co-partnership from transacting any such business on account of such person or persons without such license, provided such clerk or servant shall not transact any such business for any other person.—S. 160.

⁽¹⁾ Every person who shall make any entry inwards of goods, not being duly authorised so to do by the proprietor or consignee, shall forfeit for every such offence 100*l.*, but no such penalty shall extend to any person acting under the directions of the several dock companies, or other corporate bodies, authorised by law to pass entries.—8 and 9 Vict. cap. 86, s. 19.

Agents may appoint clerks to act for them.—Any such agent or agents in co-partnership may appoint any person without license to be his or their clerk in transacting such agency. But no person shall be admitted to be such clerk to more than one agent or co-partnership of agents, nor until his name and residence, and the date of his appointment, shall have been indorsed on the license of every such agent and signed by him, and witnessed by the signature of the Collector and Controller of Customs, unless such person shall have been appointed, with consent of the Commissioners of Customs, before the commencement of this Act.—S. 161.

Treasury may extend regulations to other ports.—It shall be lawful for the Lords of the Treasury by their warrant, to be published in the London or Dublin Gazette, to extend the regulations hereinbefore made relating to agents in the port of London, to agents at any other port in Great Britain, or at any port in Ireland.—S. 162.

Stores on board ship.—If any lock, mark, or seal placed upon stores on board ship, or upon goods taken from the warehouse as stores for outward-bound ships, by the proper officers of Customs, be wilfully opened, altered, or broken, or if any such stores be secretly conveyed away while the ship remains in the port of arrival, or before she shall arrive at any other port of the United Kingdom to which she may be about to proceed, the master shall forfeit 20*l.*—12 and 13 Vict. cap. 90, s. 5.

Goods for drawback, bounty, or from the warehouse for exportation shall be carried or water-borne only by licensed lightermen and carmen.—8 and 9 Vict. cap 86, s. 102. Unlicensed persons so acting liable to forfeit 20*l.* for each offence.—12 and 13 Vict. cap. 90, s. 11.

Bonds taken by the collectors and controllers of Customs may be cancelled after the expiration of three years from the date thereof, or from the time limited for the performance of its conditions, provided no prosecution shall have been commenced thereon.—S. 14.

REGULATIONS

AS TO

PASSENGERS' BAGGAGE (').

The attention of passengers arriving from the Continent is drawn to the following regulations respecting the examination of baggage.

Attendance is given at the different baggage warehouses in London, as follows:—

Fresh Wharf, The Custom House, St. Katherine's Wharf, Blackwall,	}	From the 1st March till the 31st October, from 8 o'clock, A.M. until 7 o'clock, P.M.; and from 1st November till 28th February, from 9 o'clock, A.M. until 5 o'clock, P.M.
---	---	--

At the outports where Post-office packets are stationed, or passage vessels employed, from 8 o'clock, A.M., until 8 o'clock, P.M., throughout the year, in case the arrival of any vessel with passengers shall render such attendance necessary. Also, where dispatch may be required on the arrival of ambassadors, foreign ministers, officers charged with public dispatches, Queen's messengers, and other persons in the employ of Government, the proper officers are to give immediate attendance at all times, and, when necessary, the like attendances are to be given upon the departure of any vessel with passengers.

In the event of vessels arriving with passengers when the examining officers are not in attendance, the Tide Surveyor, being the visiting officer to the ship, will examine any trifling quantity of wearing apparel only, and deliver the same to such passengers as may require it.

After all the baggage shall have been landed, those passengers having only *single packages* will be entitled to have them

(') The examining officers are to exercise a liberal discretion in the examination of passengers' baggage, but should doubts arise upon any articles brought, they are directed to put them aside until visited by the landing surveyor who will see that such discretionary powers are not abused, or carried to extremes.—B. O. 8th Oct., 1850, No. 102.

first examined; the remaining passengers will then be called into the examination-room in rotation, according to the list furnished by the captain; therefore, to ensure regularity, passengers should see that their names are properly inserted therein.

All wearing apparel, and articles not subject to duty, after being examined, will be immediately delivered, provided the apparel has been worn, and not made up for the purpose of being introduced into this country without payment of the proper duties. When passengers have no articles liable to duty, it will not be necessary for them to incur the expense of employing an agent to clear their baggage, as the same will be examined without any expense whatever on account of such examination by the proper officers of the Customs.

Dutiable articles (not being merchandise) will be delivered to passengers immediately after examination, on the amount of duties due thereon being deposited with such accredited person as may be authorised to receive the same, and also a small sum for passing the entry (except at Folkstone and Ramsgate, where the latter charge is not made by the clerk to the South Eastern Railway Company; passengers may, however, pass their own entries, or employ their own agent, but this course will be attended with delay, as no credit can be given in such cases.

All merchandize brought with baggage is liable to seizure; such goods must be regularly reported and entered, and the regulations of the law, in all respects, strictly complied with. If any passenger shall, upon being questioned by the proper officer of Customs, deny that he or she has any goods liable to duty in his or her possession, and such goods be subsequently discovered, they will be liable to seizure, and the passenger to a penalty of treble the value thereof.

Books, Plate, or other Articles upon which drawback might have been received, will be delivered, on the declaration of the passenger that no drawback was received thereon. In cases where articles (not being merchandise) are liable to duty, and the proprietors do not wish to clear the same, or where the goods are prohibited, such proprietors will be allowed either to abandon them or to leave them in the Queen's warehouse for a period of six months, in order to give them an opportunity of taking them back without payment of duty.

These regulations are to be confined to cases where there is no improper proceeding, or attempt to unship or land articles without the knowledge of the officers. All goods so unshipped or landed, and all articles found concealed or made up in any way, in order to deceive the officers, will be forfeited, together

with the goods packed with them; and every person concerned in such transactions will be liable to a penalty of 100*l.* or treble the value of the goods.

If it shall appear that any *Licensed Agent* has charged parties for Customs' duties, or other disbursements, more than he has actually paid, the Board will take measures for withdrawing his license, and for putting his bond in suit.—B. O. 24th Dec., 1847.

Ambassadors' Baggage.—Her Majesty's Ministers, when returning from their missions, are to be treated with the usual respect. The practice is to examine two or three in proportion to every ten packages of their baggage; and, regard being had as to what part of the world they may come from, the following may be allowed:—A tun of wine for every ambassador, and half a tun for every minister of inferior rank, together with wearing apparel, furniture, glass, china, books, papers, pictures, equipages, or other articles, such as personages of the high rank of ambassadors may be supposed to require for domestic purposes, and from long standing courtesy. A few gallons of spirits, wax candles, tea and sugar, or chocolate, in small quantities. The extent of the privilege is six months from its date, and proof required that the packages are the property of an ambassador, by his signature being affixed to a list of the number as well as the contents of each package. All articles subject to excise survey, are not to be delivered without an Excise permit, or being accompanied by a Customs' or Excise officer to their place of destination.—B.O. 27th Jan., 1831.

The foregoing privileges do not apply to ambassadors and ministers coming to this country on leave of absence, but only to such personages on *finally* returning from their posts.—T.O. 17th Oct., 1848.

The privilege accorded to British Ministers of receiving wine duty free is to be limited to such wine as may have formed part of their cellar stock while abroad, and which they may think fit to send to England on the termination of their foreign employment.—T.O. 11th Oct., 1850.

Brokers or Agents are required to produce authority previous to taking out a baggage sufferance.—B.O. 17th March, 1813.

Tide Surveyors may examine and deliver small quantities of wearing apparel only, from on board the vessel.—B.O. 25th November, 1837.

Letters found in the baggage of passengers to be sent to the Post-office; letters of credit and personal introduction to be returned to the passenger.—B.O. 19th July, 1838.

Foreign Newspapers brought in the baggage of passengers, if bound, to be charged with duty as goods manufactured; but if unbound, are free of duty.—G.O. 29th April, 1829.

A Pair of Pistols.—A Single Rifle, or a Single Fowling-piece, brought by a passenger with his baggage, may be delivered *duty free*, upon declaration that the same is for private use only.—B.O. 23rd Sept., 1829, and G.O. 1111.

Fowling-pieces, the property of parties returning home from abroad, may be delivered *duty free*, upon declaration that they are of British manufacture, &c.—B.O. 22nd July, 1835.

British-built Carriages actually in use by passengers as their travelling-carriages, may be passed *duty free*.—B.M. 29th Aug., 1837.

Old British Plate brought to this country by persons who had taken it with them abroad may be delivered *duty free*, on the usual declaration ⁽¹⁾ being made and the landing officers being satisfied of the facts.—G.O. 1112.

Trifling Articles of Silk, and small quantities of leather gloves found in the baggage of passengers landing from the Continent are to be admitted to entry for private use, on the usual declaration to that effect being made.—B.M. 7th Aug., 1833.

Articles of trifling value, in the Baggage of Passengers from the British Possessions, unaccompanied by certificates of clearance, where the high duty on the articles may not exceed 10s., and the principal landing officers are satisfied that the goods are imported from a British Possession, and are intended for private use, may be delivered at the low duty.—B.M. 7th Aug., 1844. And, for this purpose, the articles belonging to each party are to be separately estimated.—B.O. 15th Oct., 1850.

Duties not to be charged on any quantity less than a *pint* of ordinary drinkable spirits of whatever strength; or *half-a-pint* of *Eau-de-Cologne*, or other cordial water, or any medicated or perfumed spirits or liquors, imported for private use.—G.O. 25th Oct., 1820.

Cigars or Manufactured Tobacco under the weight of half-a-pound in the baggage of passengers, not frequent visitors, may be delivered *duty free*. On half-a-pound and upwards, duty upon the whole weight to be charged.—G.O. 1113. Passengers from the Continent or other short voyages, will be permitted to enter any quantity of *Cigars under 3 lbs. weight*. From the East or West Indies, or other distant voyages, any

(1) See Declaration, No. 2, p. 28.

quantity not exceeding 7 lbs. weight.—G. O. 14th Jan., 1837. Passengers may enter for home use, as surplus stores, any quantity of *unmanufactured Tobacco not exceeding 9 lbs. in weight*, without special application to the Board.—G. O. 14th.

Books, Maps, and Musical Instruments, the property of individuals, not to be charged more than once, provided the proprietor shall, on each re-importation, make declaration⁽¹⁾ that the duties were paid thereon on their original importation, or that he purchased them in this country, in a fair way of trade: that such are the same he exported from hence, and are now brought back for his private use, and not for sale in this country.—T. O. 3rd Oct., 1818, and B. M. 28th Jan., 1833.

Baggage unaccompanied, when examined by a sight entry, may be delivered, upon a proper indorsement being made and certified by the examining officer.

Religious Vestments—Books—Professional Instruments, &c.—The Board of Customs having had under consideration the practice of Passengers from the Continent applying for the delivery, duty free, of such articles as silk vestments for religious purposes, foreign religious books, professional instruments, and others intended for purposes of religion, private or professional use, or having been previously in constant use by the parties; and considering it expedient to adopt some general regulation, have resolved that they will not in future comply with applications of this nature, unless as respects any trifling article which may be clearly shown to the Board's satisfaction to be necessary to enable the party to follow any particular profession, such as a flute, or violin, or surgical instruments; and that the article is *bond fide* the property, and has been in the constant use of the party in the ordinary exercise of his profession.—B. M. July, 1828. The admission of Religious Vestments, *duty free*, to be strictly confined to cases where they are *bond fide* the property of a clerical functionary (without regard to what persuasion he may belong), and imported by himself *for his own use*, in the performance of religious duties—a personal certificate⁽²⁾ to that effect must be required on all occasions where such remission of duty may be applied for. It was not the intention of my Lords that *any vestments* should be introduced duty free without a special order from this Board.—T. O. 16th Sept., B. O. 21st Sept., 1836. With regard to *Sacramental Plate, &c.*, my Lords do not think it advisable to establish any general rule, and would not feel inclined to remit the duties on such articles, except in cases of a special nature.—T. O. 3rd, June, 1831.

(1) See Declaration, No. 1, p. 28.

(2) See Declaration, No. 6, p. 29.

Pictures, Sketches and Drawings, brought from the Continent and accompanied by the proprietor, are to be admitted free of duty, upon a declaration ⁽¹⁾ of the proprietor that the same were wholly executed by him for his amusement, and are not intended for sale in this country.—T. O. 5th Aug., 1817

Baggage of *Master, Mate, Surgeon or Steward*, of a vessel except small quantities in an emergency, is to be examined at the regular baggage warehouse.—B. M. 21st Jan., 1848.

All packages of baggage landed by "*Sufferance*," and all returned goods landed by "*Bill of Store*," at the legal quays are to be forwarded to the Queen's warehouse for security on the duties, when not cleared from the examining floor of the station at which they may have been landed within six working days.—B. M. 6 Aug., 1850.

Small quantities of silk and other goods brought by passengers from the Continent with their baggage, and intended to be removed to Liverpool, where the parties may embark for America, may be sent to that port, under seal of office, instead of under the warehousing regulations, as at present, provided the duty on such goods does not exceed 5*l.* in each case, and that bond be given for the due delivery thereof to the Customs, it being understood that the indulgence is to be confined to packages of baggage, and to be considered as not applicable to assorted cases of French millinery.—B. M. 15th March, 1848.

Passengers arriving from the the Continent at *Dover, Newhaven or Southampton*, and intending to embark for America at Liverpool, and passengers arriving from foreign parts, at *Liverpool*, and proceeding to the Continent via *Dover*, with small packages of Jewellery, &c., may, when the duty thereon does not exceed 20*l.*, convey the same to the port of embarkation; subject to the regulations set forth in the Board's order to Dover of the 27th Jan., 1851.

If any *officer, clerk, or other person* acting in any office or employment in H. M. Customs shall take or receive *any fee, perquisite, gratuity, or reward*, from any person (not being a person duly appointed to some office in the Customs), on account of anything done or to be done by him in any way relating to his said office, he shall on proof thereof be dismissed from his office; and if any person (not being a person duly appointed to some office in the Customs) shall give, offer, or promise any such fee or reward, he shall for every such offence forfeit 100*l.*—8 and 9 Vict. cap. 85, s. 8.

(1) See Declaration No. 15, p. 30.

RECIPROCITY.

The Queen may restrict the privileges of Foreign Ships, in certain cases.—In case it shall be made to appear to her Majesty that British vessels are subject to any foreign country to any prohibitions or restrictions as to the voyages they may make, or as to the articles they may import into, or export from such country, her Majesty may (if she think fit), by Order in Council, impose such prohibitions or restrictions upon the ships of such country, either as to the voyages which they may make, or as to the articles they may import into or export from the United Kingdom, or any British Possession, as her Majesty may think fit, so as to place the ships of such country on as nearly as possible the same footing in British ports as that on which British ships are placed in the ports of such country.

Also, when any preference whatsoever, directly or indirectly, is shown to national vessels over British vessels, or to articles imported or exported in national vessels over like articles imported or exported in British vessels, or that British trade and navigation is not placed by such country upon as advantageous a footing as that of the most favoured nation, her Majesty may, in like manner, impose additional duties on goods, or a countervailing tonnage duty, upon the ships of such nation entering or departing from the ports of Great Britain or any British Possession. Also, in every such Order in Council her Majesty may specify what ships shall be considered as ships of the country to which the order applies.—12 and 13 Vict. cap. 29, ss. 10, 11, and 12.

ADDITIONAL DUTY ON GOODS IMPORTED IN BELGIAN SHIPS.

Upon all goods imported into the United Kingdom there shall be levied and collected, in addition to the existing duty otherwise payable upon the importation of such goods, a further duty amounting to one-fifth part of such existing duty.—O. C. 30th Jan., 1826.

The preceding Order does not apply to an involuntary importation, as in the case of a Belgian ship wrecked. If entered for duty, ship or cargo is admissible on the same terms as are ordinarily charged.—B. O. to Ramsgate, 30th Sept., 1850.

DECLARATIONS.⁽¹⁾

DECLARATIONS REQUIRED TO BE MADE ON THE ENTRY OF CERTAIN ARTICLES.

(1).

For Foreign Books, Maps, and Musical Instruments, re-imported.

I, J. P., do hereby declare that the foreign books (*maps, or musical instruments, as the case may be*) were purchased by me in this country, in a fair way of trade (*or that the duties were paid thereon on their original importation, as the case may be*), that they are the same as were taken by me from this country, and are now brought back by me for my own private use, and not for sale.

Signed and declared before me ⁽²⁾.
this day of

J. P.

(2).

For old British Plate re-imported.

I, W. B., do hereby declare that I took the old British plate above mentioned from this country for my own private use abroad, that it still remains my property, and has not been sold or disposed of to any other person, and that no drawback was received thereon.

W. B.

(3).

For English Books re-imported.

I, C. D., do hereby declare that the English books herein referred to were taken by me from this country on a former occasion, and that no drawback was received thereon, and that they were, and still are, my property.

C. D.

⁽¹⁾ If any declaration required to be made by any act relating to the Customs, or to trade or navigation (except declarations to the value of goods), be untrue in any particular, or if any person required to answer questions put to him by the officers touching certain matters, shall not truly answer them, he shall forfeit over and above any other penalty to which he may become subject, the sum of 100*l.*—8 and 9 Vict. cap. 86, s. 143.

⁽²⁾ This is to be stated at the foot of each declaration.

(4).

For Clocks and Watches imported.

I, E. F., do hereby declare that at the time I purchased the within-mentioned clock (or watch), I was entirely ignorant of the law requiring the maker's name to be on it, and that the clock (or watch) in question is imported for my own private use, and not by way of merchandise.

E. F.

(5).

For empty Barrels, Casks, or other Packages returned.

I, G. K., do hereby declare that the empty barrels (*casks or glass bottles, as the case may be*) above mentioned are of British manufacture, were formerly exported by me with merchandise, and are now returned as my property.

G. K.

(6).

For Vestments belonging to Clerical Functionaries.

I, T. C., do hereby declare that the vestment above mentioned is imported by myself, for my own use in the performance of my religious duties as a clerical functionary.

T. C.

(7).

For Fowling-pieces of British Manufacture.

I, X. Y., do hereby declare that the fowling-piece above mentioned is of British manufacture, and was taken by me from this country, on a former occasion, and is now returned my private property.

X. Y.

(8).

For damaged Goods, by the Captain.

I, G. H., do hereby declare that the ——— above mentioned is damaged and lessened in its true value by means of some unavoidable accident which happened to the same during the voyage, and after such ——— was shipped and laden in foreign parts on board the above ship, myself being the Master thereof, and importing the same, and before such ——— was unshipped or discharged from the vessel.

G. H.

(9).

For Importer of damaged Goods.

I, J. K., Importer, do hereby declare that the ——— within mentioned, when shipped at ——— was sound and in good condition, to the best of my knowledge and belief.

J. K.

(10).

For Merchants called in to survey damaged Goods.

L. M. and N. P., of London, Merchants, having viewed and examined the _____ within mentioned, imported by _____ in the ship _____ from _____; and they being experienced in the nature and value of the said goods, do hereby certify and declare, that they have received damage by salt water or otherwise, and are lessened in their true value⁽¹⁾ and that they are in no way interested in the said goods.

L. M.

N. P.

(11).

For the Proprietor of Goods for private use.

I, J. T., do hereby declare that the _____ above mentioned is (or are) imported for my own private use, and not by way of merchandise.

J. T.

(12).

For Consignee, not Proprietor.

I, J. S., do hereby declare that the goods above mentioned have been consigned to me for and on account of _____.

J. S.

(13).

For Master's Certificate of Produce.

I, W. D., do hereby declare that this certificate was received by me at _____, where the goods were taken on board, and that the goods imported in my vessel are the same as mentioned therein.

W. D.

(14).

For Importer's or Consignee's Certificate of Produce.

I, T. C., Importer (or for self and Partners, the Importers) of the goods within mentioned, do hereby declare that this certificate was transmitted to me (or to us) from _____, where the said goods were taken on board; and that the goods consigned to me (or to us) and imported in the _____, are the same as are mentioned therein.

T. C.

(15).

For Paintings, Sculpture, &c., executed by a British Artist.

I, M. A., do hereby declare that the _____⁽²⁾ within referred to was (or were) wholly executed by me for my own amusement, and not for sale in this country.

M. A.

(1) *State proportion of damage.*(2) *Here state whether painting, picture, drawing, sketch, or sculpture.*

(16).

For old Copper Utensils, from the British Possessions.

I, O. P., do hereby declare that the old worn-out copper or pewter utensils (as the case may be) have been used at the estate of —, in the island of —, that they are consigned to me on account of the owners of that estate, and that I verily believe them to be of British manufacture.

O. P.

(17).

For Proprietor of returned Goods.

I, W. R., Importer of the goods above mentioned, do hereby declare that they are ⁽¹⁾ the same as are mentioned in the foregoing certificate; and that I was the proprietor thereof at the time of exportation and of importation, and that the same have not been sold or disposed of to any other person.

W. R.

(18).

For Importer or his Agent entering Goods at value.

I, A. F., of (place of abode), do hereby declare, that I am the importer (or authorised by the importer) of the goods contained in this entry, and that I enter the same (stating which, if a part only) at the sum of —.

A. F.

(19).

For the Master of a British Ship on clearing outwards in ballast.

W. P., Master of the ship —, doth hereby declare that he is bound out from the port of (London) to — in ballast; that he hath not on board, nor will take on board his said ship, any goods, wares or merchandize whatever, except such stores and provisions as are necessary for the use of the said ship and the people on board thereof, during the said voyage.

W. P.

I, W. P., Master of the ship —, do certify that all the requirements of the act 9 and 10 Vict., cap. 100, have been duly complied with.

W. P.

— Tona.
— Men.

Bond taken.

⁽¹⁾ Insert of "British manufacture," if that should be the case.

THE

CUSTOMS' WAREHOUSING ACT.

(8 and 9 Vict. cap. 91.)

4th August, 1845.

Appointment of Warehousing Ports and Warehouses.⁽¹⁾—The Lords of the Treasury shall appoint the ports in the United Kingdom which shall be warehousing ports, and the Commissioners of Customs shall appoint in what warehouses or places of special security or of ordinary security goods may be warehoused⁽²⁾ without payment of duty upon the first entry thereof.—S. 2.

(1) *Warehouses of Ordinary Security.*—1st. Where bonded goods are allowed to be deposited in any part of a stack of warehouses, the whole stack to be in the occupation and under the locks of the Crown.

2nd. The tiles or slates of each roof to be well-pointed internally, the skylights stopped up and the rafters celled; and when the floors are continued over a gateway, the same to be celled.

3rd. A sufficient number of windows to be made in the building, to supersede, as far as practicable, the necessity of using candles; such windows to be secured by stout iron bars, deeply fixed in the brickwork, and on the ground-floor by shutters made to open internally, with strong hinges thereon, and a cross-bar to each window. All windows opening into private yards or over other buildings, and all superfluous windows, together with the fire-places or chimneys, to be stopped up with brickwork.

4th. The entrances to have strong doors, with screw staples and hasps, each screw secured by a nut, and rivetted on the inside, to prevent the fastenings from being drawn; and such doors shall open into the street, or other public way.

5th. The capsterns of such warehouses to be separated from the rooms by well-boarded partitions, nailed on the inside.

6th. When any such warehouse is submitted for approval, the officer, in addition to the foregoing particulars, is also to report whether there are any windows which overlook the roof of the warehouse proposed; and if so, transmit the plan of the building, showing its relative situation, and state how far, in his opinion, the security of it is thereby diminished.—B. O. 25th Aug., 1825.

(²) *A list of the Warehousing Ports of the United Kingdom, distinguishing the various kinds of Goods allowed to be bonded thereat, will be found at page 46.*

Warehouses of special security⁽¹⁾.—Warehouses of special security to be so stated on their appointment; warehouses connected with wharfs and within walls, and being appointed to be legal quays, shall, without any order of the Commissioners of Customs be warehouses for the purposes of this act for all goods landed at such wharfs or quays at any port appointed to be a warehousing port, and all such warehouses shall be warehouses of special security.—S. 3.

Warehouses and bonds.—All appointments of warehouses made under the authority of any other act, and all bonds given in respect of goods warehoused, or entered to be warehoused, under any act in force, at the time of the commencement of this act, shall continue in force.—S. 4.

Tobacco warehouse and rent.—The Commissioners of Customs shall provide warehouses for tobacco at the ports into which tobacco may be legally imported⁽²⁾, and the Lords of the Treasury fix the rent⁽³⁾, which is to be appropriated as duties of Customs.—S. 5.

Warehouse-keeper may give general bond, if willing.—Before any goods shall be entered to be warehoused, in respect of which security by bond shall be required, the proprietor or occupier, if he be willing, shall give general security by bond, with two sufficient sureties, for payment of the full duties⁽⁴⁾ on all goods that may at any time be therein warehoused, or for the due exportation thereof; but if such person be not willing to give such general security, the different importers shall, upon each importation, give such security by bond, with one sufficient surety, in respect of the particular goods imported, the penalty of such bond being double the amount of the duty to which such goods are subject.—S. 8.

⁽¹⁾ *Warehouses of Extra Security*.—A lock is to be placed on the inside of every working door, of every window of the ground floor, and of every window looking into a private yard. The entrance door must be of uniform thickness, and also the window-shutters and working-doors on the ground floor; such doors and shutters are to be likewise lined with sheet iron or strapped with iron; and in such warehouses where the staircases are separated from the rooms by wooden partitions, the partitions are to be strapped with iron in such a manner as to enable the officer to discover whether improper access has been had to the rooms; every aperture or window is to have iron wire-work, not exceeding two inches in the diameter or square, affixed thereto, by being worked into the brickwork, in addition to the iron bars and shutters; and no door is to be allowed to open into a private yard, unless the front or open street-light be insufficient to light the room.—G. O. 1st December, 1836.

⁽²⁾ For lists of ports into which tobacco may be imported, see p. 6.

⁽³⁾ For rates of Rent on Tobacco, see "*Rent*, in Index.

⁽⁴⁾ As to liability of warehousekeeper, see a. 10.

⁽⁵⁾ As to removals, see ss. 25 to 32.

Sale of goods in warehouse.—If any goods lodged in a warehouse shall be the property of the occupier thereof, and shall be *bond fide* sold by him; and upon such sale there shall have been a written agreement signed by the parties, or a written contract of sale made by a properly legalised person, and the amount of price stipulated in such document shall have been secured to the purchaser, every such sale shall be valid, although the goods shall remain in such warehouse, provided that a transfer of such goods shall have been entered in a book kept by the officer of the Customs having charge of the warehouse, who is hereby required to keep such book, and to enter such transfers, with the dates, upon application of the owners of the goods, and to produce such book upon demand made.—S. 9.

Stowage of goods in warehouse.—All goods warehoused shall be stowed in such manner as that easy access may be had to every package and parcel, and if the occupier of the warehouse shall omit so to stow the same, he shall for every such omission forfeit the sum of 5*l.*; and if any goods shall be taken out of any warehouse without due entry of the same with the proper officers of Customs, the occupier of the warehouse shall be liable to the payment of the proper duties.—S. 10.

Occupiers to produce goods on demand.—Every occupier of a warehouse shall, upon request being made by any officer duly authorised, immediately produce any goods deposited therein, for the delivery of which he has received no order from the proper officers; and upon every failure so to do, he shall forfeit the sum of 5*l.* over and above the duties to which every parcel of goods not so produced may be liable.—S. 11.

Goods fraudulently concealed, or removed, forfeited.—If any goods warehoused shall be fraudulently concealed in or removed from the warehouse, the same shall be forfeited; and if any importer or proprietor, or any person in his employ, shall by any contrivance fraudulently open the warehouse, or gain access to the goods, except in the presence of the proper officer, such importer or proprietor shall forfeit for every such offence the sum of 500*l.*—S. 12.

Penalty on persons illegally removing goods entered to be warehoused.—If any goods entered to be warehoused shall be illegally removed, or not deposited in a proper place of security, every person who shall be concerned in such removal, or in the concealment of any such goods, or into whose hands and possession any goods so removed shall knowingly come, shall forfeit either treble the value thereof or the sum of 100*l.*, and such goods shall be forfeited.—S. 13.

Examination of goods, and marking of package.—Within one month after any tobacco shall have been warehoused⁽¹⁾, and upon the entry and landing of any other goods to be warehoused, the proper officer of Customs shall take a particular account of the same, and shall mark the contents on each package, and shall mark the word “prohibited” on such packages as contain goods prohibited to be imported for home use; and all goods shall be warehoused and kept in the packages in which they shall have been imported, and no alteration shall be made in the packages or packing of any goods in the warehouse except in the cases hereinafter provided⁽²⁾.—S. 14.

Goods to be warehoused under authority of the officers of Customs.—All goods entered to be warehoused, or to be re-warehoused, shall be carried into the warehouse under the care or with the authority of the Customs’ officer, and in such manner and by such persons, and by such ways and within such space of time, as the officer shall direct, and all goods not so carried shall be forfeited.—S. 15.

Goods to be cleared in seven years—Ships’ stores in one year.—All goods which have been warehoused shall be duly cleared, either for exportation or for home use, within seven years⁽³⁾, and all surplus stores⁽⁴⁾ of ships within one year from the first entry thereof, unless further time be given by the Lords of the Treasury; and all goods not so cleared shall be sold, and the produce applied to the payment of rent and other charges; and the overplus (if any) shall be paid to the proprietor; and such goods when sold shall be subject to all the conditions to which they were liable before such sale, except that a further time of three months from the date of sale shall be allowed to the purchaser for the clearing of such goods from the warehouse; and if the goods so sold shall not be duly cleared from the warehouse within three months, they shall be forfeited.—S. 16.

Goods unclaimed.—Goods warehoused, unclaimed for seven years from the date of importation, of which the owner cannot be found, may be sold by the Commissioners of Customs for payment of duties, &c., or failing to produce so much, may be destroyed.—12 and 13 Vict. cap. 90, s. 36:

Duty remitted in case of accident in landing or shipping goods.—Any goods entered to be warehoused, or to be delivered

(1) As Tobacco cannot be sampled in warm weather without injury to the article, the weighing thereof in certain cases may be deferred.—B. M. 24th Sep. 1846.

(2) See ss. 85, 86, 87.

(3) For explanation, see next section.

(4) See s. 20.

from the warehouse, which shall be lost or destroyed by any unavoidable accident, either on ship-board or in landing or shipping the same, or in receiving into or delivering from the warehouse, the Commissioners of Customs may remit or return the duties payable or paid on the goods so lost or destroyed.—S. 17.

Duty remitted on goods lost in warehouse by accident.—It shall be lawful for the Commissioners of Customs to remit the duties payable or paid on the whole or any portion of any goods which shall be lost or destroyed by any unavoidable accident in the warehouse, and the duties payable upon the following articles deposited in warehouses of special security, viz., Wines, Currants, Raisins, Figs, Hams, and Cheese, when taken out of the warehouse for home use, shall be charged upon the quantities actually delivered.—S. 18.

Entry for exportation or for home use—Goods permitted as ships' stores.—No goods which have been warehoused shall be delivered from the warehouse, except upon due entry, and under care of the proper officers for exportation ⁽¹⁾, or upon due payment of the full duties payable for home use, if they be such goods as may be used in the United Kingdom, or delivered into the charge of the Searchers as stores, and which shall be so shipped without entry or payment of duty for any ship of the burden of 60 tons ⁽²⁾ to foreign parts, the duration of which out and home will not be less than 40 days; provided always that such stores shall be borne upon the ship's victualling bill, and shall be shipped in such quantities, and subject to such regulations, as the Commissioners of Customs shall direct.—S. 19.

Stores and surplus stores.—Rum.—Rum ⁽³⁾ of the British plantations may be delivered into the charge of the Searcher, to be shipped as stores for any ship, without entry or payment of duty; and any surplus stores of any ship, may be delivered into the charge of the Searcher, to be re-shipped as stores for the same ship, or for the same master in another ship, such rum and such surplus stores ⁽⁴⁾ being duly borne upon the victualling bills of such ships; and if the ship, for the future use of which any surplus stores have been warehoused, shall

(1) See s. 39, as to the delivery of goods for particular purposes: and s. 42, 43, and 44, as to sugar for refining.

(2) Bonded goods may be shipped as stores on board vessels sailing to the Azores of not less burden than fifty tons.—G. O. 1147

(3) See s. 35, as to drawing off rum for stores in warehouse.

(4) See s. 16, as to limitation of time, for surplus stores remaining in warehouse.

have been broken up or sold, such stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered for duty, and delivered for the private use of such owners, or of the master or purser of such ship.—S. 20.

Duties to be paid on deficiencies.—Upon the entry of any goods to be cleared from the warehouse for home use, the person shall delivered a bill of entry and duplicates, and shall pay the full duties of Customs, according to the quantity first taken of the goods at the examination, without any abatement for deficiency ⁽¹⁾, except by this act it is otherwise provided; and if the entry be for exportation or removal to any other warehouse, and the goods be deficient according to the account first taken, the full duties shall be paid ⁽²⁾ before such goods shall be delivered for exportation or removal.—S. 21.

Duties on Tobacco, Sugar, and Spirits.—The duties payable on tobacco, sugar and spirits, taken out of warehouse for home use, shall be charged upon the quantity actually delivered, except that for sugar not in warehouse of special security, no greater abatement for deficiencies shall be made than shall be after the rate of 3 per cent. for the first 3 months, and 1 per cent. for every subsequent month, during which such sugar shall have been warehoused; and also, except that if the spirit (being any other spirits than Rum of the B. P.) shall not be in a warehouse of special security, no greater abatement shall be made than the following, viz.:—

For every 100 gallons hydrometer proof:—	Gallons.
For any time not ex. 6 months	1
„ ex. 6 months, and not ex. 18 months	3
„ ex. 18 months, „ 2 years	5
„ ex. 2 years, „ 2½ years	6
„ ex. 2½ years, „ 3 years	7
For every additional year	2
And at the completion of every 6 months ⁽²⁾	1

No abatement shall be made in respect of any deficiency of spirits occasioned by leakage, in whatever warehouse the same may be, except as by this act is otherwise specially provided.—S. 22.

⁽¹⁾ See s. 18, as to charging the duties on wines, currants, raisins, figs, hams, and cheese, deposited in warehouses of special security.

⁽²⁾ See ss. 45 and 46, in respect to allowances made on certain goods for natural waste; and s. 22, as to tobacco, sugar, and spirits. See also Deficiencies in “Miscellaneous Orders.”

⁽²⁾ G. O. 19th April, 1839.

Goods constructively warehoused (1).—If, after any goods shall have been duly entered and landed to be warehoused, and before being actually deposited, the importer shall further enter the same, or any part thereof, for home use or for exportation as from the warehouse, the goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in the warehouse, and may be delivered accordingly.—S. 24.

Goods removed to be re-warehoused (2).—Any goods warehoused in the United Kingdom may be removed by sea or inland carriage (3) to any port in the same in which the like goods may be warehoused upon importation, to be re-warehoused at such other port, and again as often as may be required to any other port, upon twelve hours' notice being given in writing to the warehouse office, specifying the particulars of the goods, by whom warehoused, and to what ports the same are to be removed; and the warehouse officer shall mark the contents on every package and affix the proper seals of office thereto. Tobacco for the use of the navy may be removed by the purser to the ports of Rochester, Portsmouth, or Plymouth, to be there re-warehoused in the name of such purser.—S. 25 (4).

Bond to be given on the removal of goods.—The person removing goods, shall, at the time of entering the same, give bond, with one sufficient security, for the due arrival and re-warehousing of such goods, within a reasonable time with reference to distance (5), which bond may be taken by the Collector and Controller either of the port of removal or the port of destination; and if such bond shall have been given at the port of destination, a certificate thereof, under the hands of the Collector and Controller, shall be produced to the Collector or Controller of the port of removal.—S. 27.

(1) For regulations affecting the transhipment of goods, see "*Transhipment*," in Miscellaneous Orders.

(2) The regulations affecting goods removed under bond will be found in the Miscellaneous Orders. See "*Goods removed under bond*," also "*The British Spirits Warehousing Act*."

(3) No Spirits shall be removed from Scotland to England, or from England to Scotland, except by sea.—10 Vict, cap. 23, s. 4.

(4) For regulations on the removal under bond of goods from the warehouse for the use of officers serving on board H. M. ships, see "*Goods removed under bond for Naval Officers*," in "Miscellaneous Orders."

(5) For limitation of period, see "*Goods removed under bond*," in Miscellaneous Orders.

Discharge of bond.—The bond given shall not be discharged, unless such goods shall have been duly re-warehoused at the port of destination within the prescribed period, or otherwise satisfactorily accounted for, nor until the duties due upon any deficiency shall have been paid, nor until fresh security shall have been given in respect of such goods ⁽¹⁾, unless such goods shall have been lodged in some warehouse in respect of which general security shall have been given by the proprietor or occupier, or in some warehouse in respect of which no security is required.—S. 28.

Goods re-warehoused.—Such goods when so re-warehoused may be entered and shipped for exportation, or entered and delivered for home use, and the time when such goods shall be allowed to remain re-warehoused at such port shall be reckoned from the day when the same were first entered to be warehoused ⁽²⁾.—S. 29.

Goods virtually or constructively re-warehoused.—If upon the arrival of goods at the port of destination, parties shall be desirous forthwith to export the same or to pay duty thereon for home use, without actually lodging the same in the warehouse, it shall be lawful for the officer of Customs, after all the formalities of entering and examining such goods have been performed, to consider the same as virtually or constructively re-warehoused, and to permit the same to be entered and shipped for exportation, or to be entered and delivered for home use upon payment of the duties, and the account taken may serve as the account for delivering the same as if from the warehouse, either for shipment or for payment of duties, as the case may be; and all goods so exported, or for which the duties have been paid, shall be deemed to have been duly cleared from the warehouse.—S. 30.

Removal of goods in the same port.—Any goods which have been warehoused in the port of London may, with the permission of the Commissioners of Customs, be removed to any other warehouse in the said port in which the like goods may be warehoused on importation; and any goods which have been warehoused in any other port may, with the permission of the Collector and Controller, be removed to any other warehouse in the same port in which the like goods may be warehoused on importation.—S. 31.

Goods and parties subject to original conditions.—All goods which shall have been removed from one warehouse for or to another, whether in the same or in a different port, and all

⁽¹⁾ See s. 24.

⁽²⁾ See s. 16.

proprietors of such goods, shall be held subject to all the conditions to which they would have been held, if such goods had remained in the warehouse.—S. 32.

Goods sold in warehouse—new bond to be given.—Any goods deposited in warehouse, in respect of which general security by bond, as hereinbefore provided ⁽¹⁾, shall not have been given, and particular security, as in such case, is required, shall have been given by the importer, and such goods shall have been sold, so that the original bonder shall be no longer interested therein, fresh security may be given by the bond of the new proprietor, and the bond given by the original bonder may be cancelled, or he and his surety may be exonerated to the extent of the fresh security so given.—S. 33.

Bond of remover to be in force until fresh bond be given.—If the person removing any goods from one port to another, and who shall have given bond ⁽²⁾ in respect of such removal and re-warehousing, shall be and continue to be, interested in such goods after they have been re-warehoused, and such goods shall have been so re-warehoused in some warehouse in respect of which security is required, and the proprietor or occupier thereof shall not have given general security ⁽³⁾, the bond in respect of such removal and re-warehousing shall be conditioned and continue in force for the re-warehousing of such goods until fresh bond be given by some new proprietor ⁽⁴⁾.—S. 34.

Goods in warehouse may be sorted, repacked, &c., &c.—It shall be lawful to sort, separate, pack, and repack any goods, and to make such lawful alterations ⁽⁵⁾ therein as may be necessary, either for the preservation of the goods, or in order to the sale, shipment, or legal disposal of the same, provided that such goods be repacked ⁽⁶⁾ in the same packages in which they or some part of the whole quantity of the same parcel of goods were imported, or in packages of entire quantity equal thereto, or in such other packages ⁽⁷⁾ as the Commissioners of Customs shall permit, not being less in any case, if the goods are to be exported or removed to another warehouse, than the legal quantity. It shall also be lawful to draw off in the warehouse any wine, or any rum of the British plantations, into reputed quart or pint bottles for exportation, and any

⁽¹⁾ See s. 8.

⁽²⁾ See s. 27.

⁽³⁾ See s. 8.

⁽⁴⁾ See s. 33.

⁽⁵⁾ See ss. 36 and 37.

⁽⁶⁾ The practice of repacking is fully set forth under the head "*Repacking Regulations*," in Miscellaneous Orders.

⁽⁷⁾ See s. 37.

such run into casks containing not less than twenty gallons each, for ships' stores; also to draw off any other spirits into reputed quart bottles for exportation; also to draw off and mix with any wine any brandy secured in the same warehouse⁽¹⁾ not exceeding the proportion of ten gallons of brandy to one hundred gallons of wine; and also to fill up any casks of wine or spirits from any other casks of the same respectively, secured in the same warehouse; and also in any warehouse of special security, to rack off any wine from the lees, and in such warehouse to mix any wines of the same sort, erasing from the cask all import brands; and also in the warehouse to take such moderate samples of goods as may be allowed by the Commissioners of Customs, without entry and without payment of duty, except as the same may eventually become payable, as on a deficiency of the original quantity.—S. 35.

Notice to be given of intended alterations in packages.—No alteration shall be made in any goods or packages, nor shall any samples be taken of the same, until due notice shall have been given by the importer or proprietor.—S. 36.

Repacking in proper packages—damaged portions may be destroyed—disposal of surplus, &c., &c.—Whereas it may happen that, after repacking, there may remain some surplus quantities not sufficient to make or fill up any one of the packages, or it may happen that some part of such goods, when separated from other parts, may be worthless, or that the total quantity of such goods may be reduced by the separation of dirt or sediment, or by the dispersion of dust, be it enacted, that after such goods have been repacked, the Commissioners of Customs may permit any such refuse or surplus goods to be destroyed; and if the goods be such as may be delivered for home use, the duties shall be immediately paid upon any part of such surplus as may remain, and the same shall be delivered for home use accordingly; and if they be such as may not be so delivered, such surplus shall be disposed of for exportation, and thereupon the quantity contained in each of such proper packages shall be ascertained and marked upon the same, and the deficiency shall be ascertained by a comparison of the total quantity in such proper packages with the total quantity first warehoused⁽²⁾, and the proportion which such deficiency may bear to the quantity in each package, shall also be marked on the same and added to such quantity, and the total shall be deemed to be the im-

(1) As to removal from one warehouse to another, see s. 21.

(2) See s. 14. Also "*Repacking Regulations*" in "*Miscellaneous Orders*."

ported contents of such package, and be held subject to the full duties of importation, except as otherwise in any case provided by this act⁽¹⁾. But the Commissioners may accept the abandonment for the duties of any quantity of tobacco and coffee, pepper, cocoa, or lees⁽²⁾ of wine, and also of any whole packages of other goods, and cause the same to be destroyed, and to deduct such quantity from the import accounts.—S. 37.

Foreign materials not to be used in repacking.—No foreign casks, bottles, corks, packages, or materials whatever, except any in which some goods shall have been imported and warehoused, shall be used in the repacking of any goods in the warehouse, unless the full duties shall have been first paid thereon.—S. 38.

Goods delivered for certain purposes, on bond being given.—The Commissioners of Customs may permit any goods to be taken out of warehouse for any such purpose as may appear to them expedient, under such regulations and restrictions as they may think fit to direct, without payment of duty, under security by bond, that such regulations shall be duly complied with, and that such goods shall be returned to the warehouse within such time as they shall appoint.—S. 39.

Goods in bulk.—No parcels of goods imported in bulk shall be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special leave of the proper officers of Customs.—S. 40.

Packages to be marked before delivery.—No goods shall be delivered from the warehouse, unless they, or the packages containing the same, shall have been marked in a distinguishing manner.—S. 41.

Approval of premises for the refining of sugar.—Upon the application to the Commissioners of any person actually carrying on the business of a sugar refiner in the ports of London, Liverpool, Bristol, Hull, Greenock, or Glasgow, it shall be lawful for the Commissioners of Customs, by their order, to approve of such premises for the refining of sugar for exportation only.—S. 42.

Sugar for refining delivered duty free.—On approval of premises as bonded sugar-houses, the officers of Customs may deliver, without payment of duty, on proper entry being

⁽¹⁾ See ss. 21, 22, 23, also 45, 46.

⁽²⁾ By the Act 12 and 13 Vict. cap. 90, the lees of "Wines of any description not enumerated or otherwise charged with duty, of and from a British Possession," are to be charged with the duty of 2s. 9d. per gallon.

made, any quantity of foreign sugar, or of sugar of any British Possession, for the purpose of being there refined under the locks of the Crown, for exportation only, and all sugars so delivered shall be lodged in such premises, under such regulations and conditions as the Commissioners may direct.—S. 43.

Refiner to give bond.—Upon the entry of sugar to be refined, the refiners shall give bond in the penalty of double the amount of duty payable upon a like quantity of sugar of the British plantations, with a condition that the whole of such sugar shall be actually refined upon the said premises, and that within four months from the date of such bond the whole of the refined sugar and treacle produced shall be either exported or delivered into an approved bonded warehouse, under the locks of the Crown, for the purpose of being eventually exported to foreign parts.—S. 44.

Decrease and increase of goods in warehouse (1).—As some sorts of goods are liable to decrease, and some to increase, from natural causes, the Lords of the Treasury may make regulations for ascertaining the amount thereof, and direct in what proportion any abatement of duty payable under this Act for deficiencies (2) shall be made on account of any such decrease; but if such goods be lodged in warehouses of special security, no duty shall be charged for any amount whatever of deficiency on exportation, except in cases of suspicion that part of such goods has been clandestinely conveyed away, nor shall any such goods (unless they be wines or spirits) be measured, counted, weighed, or gauged for exportation, except in such cases of suspicion.—S. 45.

Allowances for natural waste on certain goods in warehouses not of special security, on exportation.—For any wine, spirits, coffee, or pepper, in warehouses not of special security, the following allowances for natural waste shall be made upon the exportation thereof, in proportion to the time during which any such goods shall have remained in the warehouse:—

WINE, upon every cask, viz. :—

	Gallons.
For any time not ex. 1 year	1
„ ex. 1 year, and not ex. 2 years	2
„ ex. 2 years	3

(1) As to deficiencies on Sugar refined in bond, and Bastard Sugar and Molasses, see "*Sugar*," in Miscellaneous Orders.

(2) See ss. 21, 22, 23.

SPIRITS, upon every 100 gals., hydrometer proof, viz. :—

	Gallons.
For any time not ex. 6 months	1
„ ex. 6 months, and not ex. 12 months	2
„ ex. 12 months, and not ex. 18 months	3
„ ex. 18 months, and not ex. 2 years	4
„ ex. 2 years	5

COFFEE, PEPPER, for every one hundred pounds, and so in proportion for any less quantity, 2 lbs.—S. 46.

Goods embezzled, or wasted in warehouse by officers of the Crown, damages to be made good to the proprietor.—If any embezzlement, waste, spoil, or destruction shall be made of any goods in the warehouse, through any wilful misconduct of any officer, no duty shall be payable on the same, and no forfeiture or seizure shall take place of any goods so warehoused, in respect of any deficiency caused by such embezzlement or waste, and the damage occasioned thereby shall be made good to the importer, consignee, or proprietor.—S. 47.

Bond to be given on entry of goods outwards.—Upon the entry outwards of any goods to be exported from the warehouse to parts beyond the seas⁽¹⁾ and before cockpit be granted, the person in whose name the same shall be entered shall give security by bond in double the amount of duty payable on the goods, with one sufficient surety that they shall be duly shipped and exported⁽²⁾, and shall be landed at the place for which they are entered outwards, or otherwise satisfactorily accounted for.—S. 48.

Ships to be of not less than sixty tons for exporting such goods.—Warehoused goods shall not be exported, nor entered for exportation to parts beyond the seas, in any ship which shall not be of the burthen of sixty tons or upwards.—S. 50.

Goods landed in the docks liable to claims for freight as before landing.—All goods landed in docks, not being seized goods, shall, when so landed, be liable to the same claim for freight, in favour of the master or owner, as such goods were liable to whilst the same were on board and before landing; and the directors and proprietors of any such docks, or their servants or agents, are empowered, upon due notice being given, to detain such goods until the respective freights shall be satisfied, together with the rates and charges to which they are liable, or until a deposit shall have been made equal

⁽¹⁾ As to tonnage of exporting ship, see s. 50.

⁽²⁾ Goods shipped as merchandise may not be used as stores.

in amount to the owner's or master's claim; which deposit the said directors or their agents may receive and hold in trust until the claim for freight shall have been satisfied, upon proof of which and demand made by the person by whom the said deposit shall have been made, and the rates and charges due upon the said goods being first paid, the said deposit shall be returned to him.—S. 51.

Entries for wood goods restricted (1).—No entry shall be received for any timber or wood goods in bond for a less quantity than five loads, unless such goods shall be delivered by tale, in which case such entry may be passed for any quantity not less than two great hundreds; and no less quantity shall be delivered in virtue of any such entry at any one time than five loads of such timber or wood goods, or two great hundreds thereof, if delivered by tale.—13 and 14 Vict. cap. 95, s. 26.

REGULATIONS IN RESPECT TO THE OFFICERS' ATTENDANCE,
AND DELIVERY OF GOODS FROM THE BONDING PREMISES
AT THIS PORT.

When the delivery of any goods from the warehouse has commenced before four o'clock, and can be completed by half-past four, the attendance of the officers may be required until the latter hour, except in the months of January and December, in which months, if a delivery of goods has commenced before sunset, the attendance of the officers may be required until a quarter past four o'clock, for the purpose of completing such delivery. Should any case of emergency arise, so that the officers are necessarily detained for a longer time, the Landing Surveyor for the station is to be made acquainted therewith by the officers on the following morning, in order that he may make inquiry as to the necessity thereof; and further, the Landing Surveyors are to submit, on the 1st day of every month, all such cases as may arise on their respective stations, with their observations thereon, for the consideration and directions of the Board.—B. M. 15th April, 1848.

(1) These provisions are relaxed in respect to wood taken out of bond for the purpose of exportation.—G. O. 1844.

THE
WAREHOUSING PORTS
OF
THE UNITED KINGDOM⁽¹⁾,

DISTINGUISHING THE KIND OF GOODS ALLOWED TO BE BONDED
AT EACH PORT.

The Tables of classified Goods specified as A, B, C, D, E and F, of 4 George 4, cap. 24, having long since become practically obsolete, are omitted.

The Ports approved for the direct importation and warehousing of East India Goods and Silks, Tea, Tobacco, and Snuff, will be found in pages 5 and 6.

Tea, and all articles of East India production, after having been regularly warehoused at a Port approved for the importation of such goods, may be removed under Bond to any warehousing Port approved for the warehousing of general goods.—G. O. 14th June, 1831; 3rd Nov., 1832; and 19th Dec., 1834.

NOTE.—It is usual for the Lords of the Treasury to concede additional bonding privileges to any Port, on a proper application being submitted, and on suitable premises being fitted up and approved.

ENGLAND.

ABERYSTWITH.....Such Goods as may be shipped as Stores duty free.—B. O. 3rd Jan., 1840.

⁽¹⁾ Packages of spirits and tobacco, containing less than the legal quantity, may be removed to ports not being warehousing ports for the articles, on a special bond being given for their due delivery and shipment as stores within three months, and for payment of duties upon any deficiencies that may take place from the time of removal until shipment, the officers at the port of removal taking care to apprise the Collector and Controller at the port of destination of the delivery of the goods for removal, and of the circumstances and conditions under which it has been allowed, observing that this regulation is not intended to prevent the shipment of stores in illegal sized packages under the existing practice, on board vessels proceeding coastwise from one port to another, and intended for use upon the outward foreign voyage from such second port.—G. O. 1447.

WAREHOUSING PORTS in England, continued :

ALNMOUTH.....	Wood Goods.—G. O. 16th Aug., 1842. (Port of Berwick)
ARUNDEL	Spirits, Tea, Tobacco, Sugar and Coffee when removed under bond as Ships' stores.—B. O. March 1850, No. 642. On the application of James Clark.
BARNSTAPLE	All Goods, except Tobacco, Silk, and East India Goods.—G. O. 15th Feb., 1828.
BERWICK	Wines and Spirits, General Goods and Tobacco removed under bond.—G. O. 17th Oct., 1833. G. O. 22nd April, 1843.
BIDEFORD	General Goods and Tobacco removed under bond, for Home Use, or as Ships' Stores.—G. O. 1847.
BOSTON.....	Tobacco removed under bond, and Gene- ral Goods.—G. O. 15th June, 1841.
BRIDGEWATER	Wines and Spirits; Wood and Tallow. —T. O. 15th Oct., 1830.
BRIDPORT.....	General Goods.—T. O. 17th Jan., B. M. 27th April, and 14th July, 1832.
BRISTOL	All Goods.
CARDIFF	All Goods, except Tobacco (unless Cigars and Negrohead for Ships' Stores only) and Silk.—G. O. 4th April, 1839.
CARDIGAN.....	Such Goods as may be shipped as Stores, duty free.—G. O. 3rd Jan., 1840.
CARLISLE	Tobacco removed under bond, and Gene- ral Goods.—G. O. 6th Aug., 1844.
CARNEGARVON.....	All Foreign Goods, except Tobacco, un- less removed under bond.—G. O. 13th Sept., 1842, and 21st Jan., 1843.
CHEPSTOW.....	Wood Goods and Tallow.—T. O. 14th June, 1828. Wines and Spirits.— G. O. 20th April, 1838.
CHESTER.....	Wines, Spirits and Wood.—G. O. 27th May, 1836; and Tobacco under bond. —G. O. 5th March, 1836.
CHICHESTER	Wood Goods.—G. O. 27th May, 1836.
COLCHESTER	Wines and Spirits.—B. O. 21st April, 1808, and 30th March, 1809. Tea, and other dry Goods removed under bond.—G. O. 1841.
COWES.....	Tobacco and Goods generally.—G. O. 27th May, 1836.

WAREHOUSING PORTS in England, continued :

DARTMOUTH.....	Wines and Spirits, and Goods generally, except Tobacco and East India Goods.—B. O. 9th Aug., 1811, and 25th Jan., 1821.
DEAL.....	Tea, Coffee, Sugar, Tobacco, Wines and Spirits removed under bond.—G. O. 21st Sept., 1841.
DOVER.....	East India Goods, and Goods in general, except Tea and Tobacco.—G. O. 5th Nov., 1839.
EXETER	East India Goods, and all Goods except Tobacco; and Tobacco removed under bond.—22nd March, 1834. O. C. 21st Oct., 1839.
— TOPSHAM	Fruit, and other Dry Goods.—B. M. 15th March, 1839.
FALMOUTH	All Goods, with the exception of Silks.—T. O. 27th May, 1839.
FAVERSHAM.....	Wood Goods.—B. O. 12th June, 1841. Wines and Spirits.—G. O. 31st Oct., 1839.
FLEETWOOD	Tobacco and East India Goods under bond; and all Goods, imported direct or otherwise.—G. O. 18th Dec., 1839, 9th Feb., 1842, and 20th April, 1846.
FOLKSTONE.....	Silk Goods from Calais and Boulogne, G. O. 11th. Dry Goods, Wines and Spirits.—G. O. 11th.
FOWEY.....	All Goods legally imported thereat. Also Tea and Tobacco under bond.—G. O. 11th.
GAINSBOROUGH	Tobacco under bond.—T. O. 9th Feb., 1841. Goods generally.—G. O. 18th June, 1845, and 11th.
GLOUCESTER	East India Goods.—O. C. 19th Aug., 1836. Wines and Spirits, and all Goods except Tobacco and Silk.—B. O. 23rd June, 1829. Tobacco when removed under bond for home use or Ships' stores.
GOOLE.....	East India Goods, and all articles except Tobacco.—T. O. 13th June, 1828, and O. C. 21st Oct., 1839; and Tobacco under bond for Home Use.—T. O. 4th Dec., 1834.

WAREHOUSING PORTS in England, continued :

GRIMSBY	Wines and Spirits, Dry Goods generally, including Tobacco removed under bond.—G. O. 5th July, 1844.
HARTLEPOOL	Wines and Spirits, and such Goods under bond as may be shipped as Stores, duty free.—T. O. 18th Nov., 1839. G. O. 5th Feb., 1844, and 6th June, 1845. Also Dry Goods generally for Home Use or for Exportation, and Tobacco removed Coastwise for Stores only.—B. O. No. 78, 28th Aug., 1847.
HULL	All Goods.
IPSWICH	Wines and Spirits.—T. O. 19th Oct., 1830. All articles allowed as Stores.—G. O. 21st July, 1840.
KINGSTON	Dry Goods generally, excepting Tea, but including East India Goods.—B. O. to
(Port of SHOREHAM)	Shoreham, Dec. 3rd, 1850, No. 125. G. O. 1st March, 1834, and 16th Feb., 1836.
LANCASTER	Tobacco, East India Goods, and Goods in general.—G. O. 5th Nov., 1839.
LIVERPOOL	All Goods.
LONDON	All Goods.
LYME	Wines and Spirits, Wood, and Tallow.—T. O. 8th Dec., 1830. B. M. 16th July, 1831.
— AXMOUTH	Wood.—G. O. 1st July, 1837.
LYNN	Tobacco under bond, and all Goods legally importable.—G. O. 6th Nov., 1837.
MALDON	Wood.—T. O. 7th June, 1830.
MANCHESTER (1)	Goods removed under bond for Home Consumption only.—7 and 8 Vict. cap. 31, s. 1, and G. O. 6th Nov., and 16th Dec., 1844.
MARGATE	Wines and Spirits.—G. O. 21st July, 1838.
(Port of Ramsgate)	
MARYPORT	All Goods, except Tobacco and Silk.—G. O. 16th Aug., 1842; and Tobacco under bond.—G. O. 4th June, 1844.

(1) Goods warehoused at Manchester are to be removed to some other bonded warehouse in the United Kingdom, or the duties thereon are to be paid on or before the 20th August, 1852; and in default of payment or removal such goods will be forfeited. And no further goods are to be warehoused without payment of duty from and after 20th August, 1851. T. O. 7th August, and G. O. 1st July, 1851, and 1st July.

WAREHOUSING PORTS in England, continued:

MILFORD.....	Goods generally, except Silk Goods and Tobacco imported direct.—G. O. 1117.
NEWCASTLE.....	East India Goods, Tobacco and Goods generally.—23rd Sept., 1834.
NEWHAVEN.....	Wines and Spirits, and Wood.—B. O. 24th Dec., 1829.
NEWPORT..... (Mon.)	Goods which may legally be imported and Tea and Tobacco, removed under bond.—G. O. 23rd Feb., 1844.
PENZANCE.....	All Goods legally importable, and Tea and East India Goods, under bond.—G. O. 14th Oct., 1836.
PLYMOUTH.....	East India Goods, Tobacco, and Goods generally.—O. C. 13th July, 1836.
— Devonport	Wine, Spirits, Coffee, Tea, Tobacco, Spices, and Sugar, removed under bond.—G. O. 1117 and 1117.
POOLE.....	All Goods legally importable, and Tobacco under bond.—G. O. 1117.
PORTSMOUTH.....	All Goods legally importable, and Tobacco under bond.—B. M. 18th April, 1833.
PRESTON.....	Tea, East India Goods, and Tobacco, and all other Goods legally importable.—G. O. 14th July, 1842. B. M. 22nd Feb., 1845, and G. O. 25th April, 1846.
RAMSGATE.....	Wines and Spirits.—G. O. 23rd Jan. 1835.
— SANDWICH.....	Wood.—G. O. 1117.
ROCHESTER.....	Wines and Spirits, and Wood.—B. O. 27th June, 1822.
RUNCORN..... (Port of Liverpool)	Wines and Spirits, and Dry Goods generally, except Tobacco.—Special Order to the Port, No. 5, 5th April, 1847.—and G. O. 1117.
RYE.....	Wine, Wood, and Seed.—G. O. 26th Oct., 1832.
SCARBOROUGH.....	General Goods, Tobacco, and East India Goods under bond.—T. O. 3rd Aug., 1839. Wood.—G. O. 7th Sept., 1840.
SHIELDS.....	General Goods, and Tobacco under bond, for Home Use, and foreign manufactured Tobacco and Cigars for Ships' Stores, or for Home Use.—T. O. 13th Feb., 1839, G. O. 19th Aug., 1840, and B. O. to Shields, 16th July, 1850.
SHOREHAM.....	Wines and Spirits, Dutch Cheese, Coffee and Toys.—B. M. 11th Jan., 1834. See also <i>Kingston</i> for Dry Goods.

WAREHOUSING PORTS in England, continued:

SOUTHAMPTON.....	All Goods.—G. O. 20th Oct., 1836, and G. O. 30th July, 1845.
SPALDING.....	Wood.—T. O. 21st June, 1839.
(Port of Boston)	
STOCKTON	Wines and Spirits, and Wood; Seeds, Sugar, Coffee, Dried Fruit, Rice and Cheese.—G. O. 8th May, 1832. Glass.—B. O. 14th May, 1849. Tobacco under bond.—19th June, 1845.
SUNDERLAND	East India Goods, and Goods generally, except Tobacco, which may be removed under bond.—2nd Oct., 1834.
SWANSEA.....	All Goods which may be legally imported into the port, Tobacco included.—G. O. 27th May, 1841, and 1844.
TOPSHAM	See <i>Exeter</i> ,
TORQUAY	Wood.—B. O. 8th May, 1841.
(Port of Dartmouth)	
TURBO.....	All Goods except Tea and East India Goods, unless on removal, and except Tobacco and Silks.—G. O. 30th Jan., 1837.
WEYMOUTH.....	Wines and Spirits.—T. O. 27th May, 1806. Wood and Goods generally, under bond.—T. O. 6th June, 1822.
WHITBY	All Goods except Silk and East India Goods, imported direct, and Tobacco.—G. O. 10th Jan., 1840.
WHITEHAVEN	East India Goods.—G. O. 22nd Sept., 1835. Wines, Spirits, Tobacco, and General Goods.—T. O. 3rd June, 1836.
WORKINGTON	Tobacco and East India Goods under bond, and all other Goods, imported direct or otherwise.—G. O. 13th Sept., 1843.
WHITSTABLE.....	Wood.—B. O. 16th June, 1842.
(Port of Faversham)	
WISBEACH	Wood.—G. O. 8rd May, 1825.
—Sutton Wash	Wood.
WOODBRIDGE.....	Wood.—B. O. 29th June, 1839. Wines and Spirits.—G. O. 6th Jan., 1840. Seeds.—G. O. 27th March, 1847.
YARMOUTH.....	East India Goods.—G. O. 5th Nov., 1839. Wines, and Spirits; and Tobacco under bond.—G. O. 11th Nov., 1837.

WAREHOUSING PORTS, continued:

SCOTLAND.

ABERDEEN	East India and all other Goods.—O. C. 21st Oct., 1839, and B. M. 23rd Feb., 1833.
ALLOA.....	Timber and Wood.—G. O. 15th June, 1837.
— Stirling	Timber and Wood.—G. O. 20th Oct., 1838.
ARBROATH	Wines and Spirits, and goods generally, also Tobacco removed under bond.—G. O. 1847.
AYR.....	Tobacco and East India Goods removed under bond, and all Goods that may be legally imported into that port.—G. O. 1847.
BANFF.....	All Goods, except Tobacco, Silk, and East India Goods.—G. O. 1st June, 1841.
BORROWSTONESS.....	Timber and Wood.—T. O. 6th May, 1824.
DUMFRIES	Wine, Timber, and Wood, and all Goods removed under bond, except Tobacco, Silks, and East India Goods.—G. O. 6th Feb., 1837.
DUNDEE	East India Goods, general Goods, and Tobacco removed under bond.—O. C. 3rd June, and 21st Oct., 1839.
— Ferry Port on } Craig }	Timber and Wood Goods.—G. O. 19th Aug., 1839.
GLASGOW.....	All Goods.—T. O. 11th Oct., 1833.
GRANGEMOUTH	All Goods (excepting Tobacco and East India Goods imported direct and Silks.) —T. O. 2nd Sept., 1837, and G. O. 17th April, 1838. Tobacco removed under bond for Ships' Stores.—G. O. 16th March, 1843.
GREENOCK	All Goods.
INVERNESS	Timber and Wood Goods. All Goods removed under bond, except Tobacco, Silk, and East India Goods.—G. O. 2nd May, 1837. G. O. 6th March, 1837, and G. O. 27th March, 1835.

WAREHOUSING PORTS in Scotland, continued:

KIRKCALDY.....	Tobacco and East India Goods removed under bond, and all other Goods imported direct or otherwise.—G. O. 18th Dec., 1845.
LEITH	All Goods.
— Dunbar	Wood Goods.—G. O. 19th June, 1841.
(Creek)	
— Fisherrow	Wood Goods.—G. O. 4th June, 1841.
(Creek)	
MONTROSE.....	Goods generally, and Tobacco removed under bond.—T. O. 10th Feb., 1836.
PERTH.....	All Goods for Home Use, except Tea and East India Goods, (unless on removal under bond), and Tobacco and Silks.—G. O. 25th June, 1845.
— Newburgh	Timber and Wood.—B. O. 26th June, 1838.
(Creek)	
PETERHEAD	Timber and Wood, and also Goods generally, removed under bond.—G. O. 20th Feb., 1840.
PORT GLASGOW.....	East India Goods, Tobacco, and Goods generally.
TRON.....	All Goods and Tobacco removed under bond, on suitable premises being fitted and approved.—B. M. 2nd Dec., 1837.
(Port of Irvine.)	
WICK	All Goods legally importable. Also Tea and East India Goods (except Silk and Piece Goods) and Tobacco removed under bond for Home Consumption and Ships' Stores, G. O. 1847.

IRELAND.

BALLINA	Tea, Coffee, Spirits, Sugar, and Wine.—G. O. 30th July, 1845, and 28th March, 1850. Pepper.—G. O. 29th April, 1847; and Tobacco removed under bond.—G. O. 1847.
BALTIMORE.....	See <i>Skibbereen</i> .
BELFAST.....	All Goods.

WAREHOUSING PORTS in Ireland, continued :

COLERAINE	All Goods, except East India Goods and Tobacco.—T. O. 5th Dec., 1828.
CORK	All Goods except Silks, the produce of Europe.
DROGHEDA	All Goods except East India Goods, and those when removed under bond.
DUBLIN	All Goods.
DUNPALK	Tobacco removed under bond. — T. O. 29th Aug., 1836; and general Goods.
GALWAY	Tobacco and general Goods.
LIMERICK	East India Goods, Tobacco, and general Goods.—O. C. 21st Oct., 1839.
LONDONDERBY	East India Goods, Tobacco, and general Goods.—O. C. 21st Oct., 1839.
NEW ROSS	Tobacco.—B. O. 14th March, 1838. Colonial Produce.—B. O. 28th June, 1834. Wines and Spirits.—B. O. 25th Oct., 1834.
NEWRY	Tobacco and general Goods.
SKIBBEREEN	All Goods which may be legally imported; also Tea and Tobacco removed under bond.—G. O. 11th.
SLIGO	Tobacco and general Goods.
— Ballyshannon ..	Wine and Wood.—G. O. 4th April, 1843.
TRALES	All foreign Goods removed from other Warehousing Ports.—G. O. 11th.
WATERFORD	East India Goods.—Tobacco, Tea, and general Goods.—G. O. 22nd Sept., 1835.
WESTPORT	Tobacco removed under bond. — T. O. 25th Feb., 1841. Wine and Sugar, Rum and Coffee. G. O. 18th July, 1836.
WEXFORD	Tobacco, and Goods generally.
YOUGHAL	All Goods except Tobacco and Silks; and
(Port of Cork.)	Tobacco when removed under bond, the duty to be paid on the weight ascertained at the time of removal.—G. O. 11th.

ABSTRACT OF AN ACT
TO AMEND THE LAWS RESPECTING THE
WAREHOUSING OF BRITISH SPIRITS (1)
IN ENGLAND, SCOTLAND, AND IRELAND, RESPECTIVELY,
AND TO PERMIT SPIRITS AND RECTIFIED SPIRITS
TO BE EXPORTED ON DRAWBACK.
 [11 & 12 Vict. Cap. 122.]
 4th Sept., 1848.

Licensed distillers in England may warehouse British spirits for home use without payment of the duty, till delivered out.—S. 1.

British spirits warehoused in one part of the United Kingdom may be removed to another, upon payment of duty on deficiencies, for home use, exportation, or for ships' stores, —S. 2.

Commissioners of Excise may appoint general warehouses, in which British spirits may be warehoused.—S. 3.

Spirits in a general warehouse may be transferred, on notice and sale from the distiller to the purchaser; deficiencies to be paid before spirits be delivered out.—S. 4.

Spirits removed from warehouse in one part of the United Kingdom to another, may be re-entered and constructively warehoused.—S. 5.

Duties on British spirits may be remitted; in case of accident on shipboard or in the shipping or landing, or while such spirits are deposited in warehouse or in the act of being received into or delivered out from such warehouse.—S. 6.

Malt spirits may be taken from the warehouse in Scotland without payment of duty, for removal to England.—S. 8.

(1) *Further regulations affecting the warehousing and removing under bond of British, Scotch, and Irish spirits will be found in the "Miscellaneous Orders."*

Spirits may be removed without repayment of the allowance, when deposited in a separate warehouse, &c.—S. 9.

Raw grain spirits not to be removed on the same day, and in the same place, from which notice is given to remove malt spirits.—S. 10.

Malt spirits for exportation, or ships' stores, to be entitled to a drawback of 7½d. and 5 per cent. per gallon. Penalty for altering quality of spirits 200l.—S. 11.

Allowance on malt spirits removed to England or Ireland, not repaid in Scotland, must be repaid before delivery from warehouse for home use in England or Ireland.—S. 12.

Distillers in England or Ireland to have the like allowance and drawback on spirits under the same provisions as in Scotland.—S. 13.

Spirits made from any other materials than malt only entitled to a drawback of 1½d. per gallon.—S. 14.

British spirits may be warehoused for exportation, or for ships' stores in Customs' warehouse, and drawback allowed on production of warehouse-keeper's receipt.—S. 15.

Spirits deposited in an Excise warehouse may be removed to any approved warehouses under the control of the Customs.—S. 16.

Rectifiers of spirits may warehouse rectified spirits not sweetened, for exportation, or ships' stores, in Customs' warehouse.—S. 17.

Spirits so warehoused may be removed from one warehousing port in the United Kingdom to another, for exportation or for ships' stores only.—S. 18.

Spirits to be removed by sea in casks of 20 gallons at least, and in vessels duly registered or licensed.—S. 19.

Rectified spirits warehoused to be of a strength not less than 22 per cent. overproof; and of spirits of wine not less than 43 per cent. overproof, and in iron-bound casks of not less than 20 gallons content.—S. 20.

Regulations on entry of Rectified Spirits to be Warehoused in Customs' Warehouse.—Before any rectified spirits shall be received into any warehouse of the Customs, a warehousing entry for exportation only shall be passed, specifying the particulars, and the name of the rectifier, and of the place where the rectifying house is situated; and after such spirits have been duly examined by the proper officer of Customs, he shall deliver to the rectifier a receipt, specifying the marks,

number, and content in gallons of the several casks, the strength of each, and the total number of gallons, and such Customs' officer shall forthwith dispatch to the Collector of Excise a certificate thereof, and the Collector of Excise shall pay to the rectifier a drawback of the full duties of Excise, and also the drawback of three-halfpence for every gallon of the spirits so warehoused.—S. 21.

Rectifiers warehousing such spirits, may add sweetening or colouring matter in warehouse, on giving one day's notice to the officer of Customs, but no such spirits shall be removed to any other warehouse for exportation or for ships' stores, but must be removed from the warehouse on board the vessel in which they are to be exported or used as stores.—S. 22.

Spirits of the strength of spirits of wine may be removed from stock or warehoused in casks of 20 gallons, notwithstanding the provisions of the 4th Geo. IV. cap. 94, and 6th Geo. IV. cap. 80.—S. 23.

Penalty of 500l. on Distiller, &c., fraudulently opening Warehouse or altering quality of Spirits.—If any distiller does by any means fraudulently open such warehouse or gain access to the spirits contained therein, he shall incur the penalty of 500l.; and if after any such spirits have been deposited in any such warehouse, and before their actual removal therefrom, such spirits are altered in quality, quantity, or strength, except from natural causes, all such spirits shall be forfeited, and the person in whose name such spirits are deposited, shall forfeit, over and above all other penalties, double the amount of duties chargeable thereon.—S. 24.

Goods subject to Excise regulations may be removed from Customs' warehouse to the purchaser, on due entry being made by the party intending to remove the same, the officer of Customs endorsing full particulars thereof on the certificate, together with the day and hour of delivery, which must be attested by his signature.—S. 26.

A

TABLE OF DUTIES OF CUSTOMS

PAYABLE ON

GOODS IMPORTED INTO THE UNITED KINGDOM,

ALSO OF

DUTY FREE GOODS.

NOTE.—All goods not particularly described or charged with duty, in the following Table, in alphabetical course, either specially by name, or under their generic denomination, are classed either as "Goods in part or wholly manufactured, and not being enumerated or described," or as "Goods unenumerated, not being either in part or wholly manufactured," which items form the last two articles in the Table of Duties.

The * in the column of duties indicates that the additional duty of 5 per cent. must be charged; likewise that the duty is levied under the 8th and 9th Vict. cap. 90.

All the other duties were levied and granted by the 9th and 10th Vict. cap. 23, except where otherwise stated.

Against each article duty-free is placed the denomination under which such article is to be entered on the official document.

Goods imported in **BELGIAN SHIPS** must be charged with a duty, one fifth more than the existing duty, under the authority of Order in Council, 30th Jan., 1826, and G. O. 18th June, 1831.

	£.	s.	d.
AGATES, or Cornelians, not set ⁽¹⁾ . . . value			free
— cut, manufactured, or set, for every 100l. value	10	0	0
ALE and BEER of all sorts . . . barrel	1	0	0
(The Barrel to consist of 32 gallons.) ⁽²⁾			
— imported from the Isle of Man or Channel Islands ⁽²⁾ . . . barrel	0	7	11½*
(The Barrel to consist of 36 gallons.)			
ALGANOBILLA SEED cwt.			free
ALKALI, not being Barilla cwt.			free
ALKANET ROOT cwt.			free

⁽¹⁾ Agate marbles, being playthings for children, to be deemed agates, not set.—B. O. 16th Nov., 1843.

⁽²⁾ G. O. 8rd Aug., 1842.

⁽³⁾ T. O. 20th Nov., 1840.

		£.	s.	d.
ALMONDS, viz., Bitter	cwt.			free
— Jordan	cwt.	1	5	0*
— not Jordan, nor Bitter	cwt.	0	10	0*
— Paste of for every 100l. value		10	0	0
ALOES	lb.			free
ALUM ROCH	cwt.			free
— not Roch	cwt.			free
AMBER—Rough	cwt.			free
— Manufactures of, not enumerated, for every 100l. value		10	0	0
AMBERGRIS	ounce			free
AMBOYNA WOOD	ton			free
ANCHOVIES ⁽¹⁾	lb.	0	0	2*
— of and from British Possessions	lb.			free
ANGELICA	cwt.			free
ANIMALS, Living, viz:—				
— Asses, Goats, Kids, Oxen and Bulls, Cows, Calves, Horses, Mares, Geldings, Colts, and Foals, Mules, Sheep, and Lambs, Swine, Hogs, and Sucking Pigs	number			free
<i>Animals may be prohibited to be imported by Order in Council.—See page 4.</i>				
ANNATTO, Roll and Flag	cwt.			free
ANTIMONY, viz., Crude	cwt.			free
— Regulus of	cwt.			free
— Ore, of	ton			free
APPLES, Raw	bushel	0	0	6*
— of and from British Possessions	bushel	0	0	2*
— Dried	bushel	0	2	0*
AQUAFORTIS	cwt.	0	5	0*
ARGOL	cwt.			free
ARISTOLOCHIA	cwt.			free
ARMS, AMMUNITION, and UTENSILS of WAR are restricted as to importation, see page 1.				
ARROW ROOT	cwt.	0	2	6
— of and from British Possessions	cwt.	0	0	6
ARSENIC	cwt.			free
ASHES, viz., Pearl and Pot	cwt.			free
— Soap	cwt.			free
— Wood	cwt.			free
— Weed	cwt.			free
— unenumerated	value			free
ASPHALTUM, or BITUMEN JUDAICUM	ton			free
BACON	cwt.			free

(1) Sardines in oil, deemed to be "Fish Cured."—B. O. 1st Sept. 1845.

		£.	s.	d.
BALSAM, CANADA	lb.			free
— Capiivi	cwt.			free
— Peru	lb.			free
— Riga	lb.			free
— Tolu	lb.			free
— Balm of Gilead, unenumerated	lb.			free
BANDSTRING TWIST . . . for every 100l. value		10	0	0
— of and from British Possessions, for every 100l. value		5	0	0
BABILLA	ton			free
BARK for Tanners' or Dyers' use	cwt.			free
— Cascarilla	cwt.			free
— Peruvian	cwt.			free
— of other sorts	cwt.			free
— Extract of, or of other Vegetable substances, to be used only for Tanning Leather (¹)	cwt.			free
BARLEY, Pearled	cwt.	0	1	0
— of and from a British Possession	cwt.	0	0	6
BARRELS, empty. See <i>Casks</i> .				
BEE WOOD	ton			free
BASKET RODS, peeled	bundle			free
not ex. 3 ft. in circumf. at the band				free
— unpeeled	do.			free
BASKETS for every 100l. value		10	0	0*
BAST ROPES, Twines, and Strands, for every 100l. value		10	0	0
— of and from British Possessions, for every 100l. value		5	0	0
BEADS and BUGLES OF GLASS. See <i>Glass</i> .				
— Arango(²), Coral(³), Crystal, Jet, and other sorts not otherwise enumerated or described for every 100l. value		10	0	0
BEANS, Kidney or French. See <i>Seeds</i> .				
BEEF, Salted (not being Corned Beef)	cwt.			free
— Fresh or Slightly Salted	cwt.			free
BEEF-WOOD	ton			free

(¹) These articles may be admitted free of duty when required for other purposes than tanning leather.—T. O. 28rd March, and G. O. 1844.

(²) Beads partially perforated, for placing on a pin, to pay duty as Beads.—B. O. 26th July, 1844.

Beads or bugles, strung, made up as bracelets, &c., to pay duty as "Goods manufactured."—B. O. 22nd Nov., 1848.

(³) Coral negligees to pay duty as "Goods manufactured."—B. O. 2nd Jan., 1844.

	£	s.	d.
BEEB, viz., Mum . . . the barrel of 32 gallons	1	0	0
— Spruce the barrel do.	1	0	0*
— and Ale, of all sorts . . . the barrel do.	1	0	0
— imported from the Isle of Man or Channel Islands . . . barrel	0	7	11½*
(The Barrel to consist of 36 gallons ⁽¹⁾ .)			
BERRIES, Bay cwt.			free
— Juniper cwt.			free
— Yellow cwt.			free
— Myrobolane ton			free
— unenumerated, being commonly used in chemical processes . . . ton			free
— unenumerated not being commonly used in chemical processes . . . cwt.			free
BIRDS, viz., Singing Birds . . . number			free
BISCUIT and BREAD, are chargeable with duty as "Goods Manufactured, not otherwise enumerated or described."			
BITUMEN JUDAICUM. See <i>Asphaltum</i> .			
BLACKING for every 100l. value	10	0	0
BLACKWOOD ton			free
BLADDERS number			free
BONES of Cattle and other Animals, and of Fish, (except Whale Fins), whether burnt or not, or as Animal Charcoal . . . ton			free
BONNETS. See <i>Hats</i> .			
BOOKS, being of editions printed prior to the year 1801, bound or unbound, ⁽²⁾ . cwt.	1	0	0*
— being of editions printed in or since the year 1801, bound or unbound . cwt.	5	0	0*
— in the Foreign living languages, being of editions printed in or since the year 1801, bound or unbound, ⁽³⁾ . cwt.	2	10	0*

⁽¹⁾ T. O. 20th Nov., 1840.

⁽²⁾ Books, blank, partly or entirely bound, deemed liable to duty as "Paper unenumerated."—B. O. 2nd Dec., 1850, No. 510.

Books (being such as can be legally imported) printed in the English language in the British Possessions, are to be admitted to entry at the same rate of duty as books printed in the Foreign living languages.—G. O. 13th July, 1839, and G. O. 4th Nov., 1839.

⁽³⁾ At the above rate, the following are admissible, viz.:—

Books in the Italian, French and English languages.—

B. O. 18th Oct., 1842.

" Italian and French languages.—B. O. 12th Aug., 1843.

" a reprint in Hebrew, with a running translation in the German language and those

" printed alternately in the English and French languages, the title in English.—B. O. 12th Aug., 1843.

" in which the foreign living languages predominate.—

B. O. 11th Oct., 1844.

Books, continued :		£.	s.	d.
— published in the dominions of Prussia ⁽¹⁾ are admitted under the Act 9 and 10 Vict. cap. 58, at the following duties, viz.:—				
— Works originally produced in the United Kingdom, and republished in the country of export	cwt.	2	10	0
— Works not originally produced in the United Kingdom	cwt.	0	15	0
<i>Books are restricted as to importation, See p. 2.</i>				
BOOT-FRONTS not exceeding 9 inches in height,	dozen pairs	0	1	9
— exceeding 9 inches in height,	dozen pairs	0	2	9
BOOTS, SHOES, and CALASHES, viz.:—				
WOMEN'S Boots and Calashes,	dozen pairs	0	6	0
— if lined or trimmed with Fur or other Trimming	dozen pairs	0	7	6
— Shoes, with Cork or Double Soles, quilted Shoes and Clogs,	dozen pairs	0	5	0
— if trimmed or lined with Fur or other trimming	dozen pairs	0	6	0
— Shoes of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather	dozen pairs	0	4	6
— if trimmed or lined with Fur or any other trimming	dozen pairs	0	5	0
GIRLS' Boots, Shoes, and Calashes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties.				
MEN'S Boots and Shoes ⁽²⁾ :—				
— if the quarter do not exceed 2½ inches, or the vamp 4 inches in height, from the sole inside	dozen pairs	0	7	0

⁽¹⁾ The privilege of copyright extended to Saxon authors, and the duties on Saxon books and engravings reduced from and after 1st Oct., 1846.—O. C. 26th Sept., and G. O. 1847.

Extended to the Duchy of Brunswick, by O. C. 24th April, 1847; and G. O. 1847. To the states forming the Thuringian Union.—O. C. 10th Aug., and G. O. 1847. To Hanover, by O. C. 28th Sept., and G. O. 1847. To Oldenburgh.—O. C. 11th Feb., and G. O. 1847.

Books published in Prussia and stamped in Saxony, or in any other state which may have acceded to the convention, are to be treated as Prussian, and *vice versa*.—G. O. 1848.

⁽²⁾ 12 and 13 Vict. cap. 90.

MEN'S BOOTS and SHOES, continued:		£.	s.	d.
— if either the quarter or vamp exceed the above dimensions, but do not exceed 6 inches in height from the sole inside	dozen pairs	0	10	6
— if either the quarter or vamp do exceed 6 inches in height from the sole inside	dozen pairs	0	14	0
BOYS' Boots and Shoes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties.				
BORACIC ACID	cwt.	free		
BORAX, Refined	cwt.	free		
— or TINCAL, Unrefined	cwt.	free		
BOTTLES, Earth and Stone, full,	number	free		
— empty,	number	free		
— Flasks, in which Olive Oil is imported		free		
— of Glass. See <i>Glass</i> .				
BOXES of all sorts excepting those made wholly or partly of glass, on which the proper glass duty will be levied, for every 100 <i>l.</i> value ⁽¹⁾		10	0	0*
— of and from British Possessions, for every 100 <i>l.</i> value		5	0	0*
BOX WOOD	ton	free		
BRAN, WHEATEN, is chargeable with duty as "Goods Manufactured, not otherwise enumerated or described."				
BRASS, viz., Powder of,	for every 100 <i>l.</i> value	10	0	0
— Manufactures of,	for every 100 <i>l.</i> value	10	0	0
— Wire	for every 100 <i>l.</i> value	10	0	0
BRAZIL WOOD	ton	free		
BRAZILETTO WOOD	ton	free		
BRICKS, or Clinkers (Dutch)	1000	0	10	0*
— of and from British Possessions	1000	0	5	0*
— other sorts	1000	0	15	0*
— of and from British Possessions	1000	0	17	6*
BRIMSTONE, Unrefined	cwt.	free		
— Refined, in Rolls	cwt.	free		
— in Flour	cwt.	free		

(1) Toy boxes with glass tops, not exceeding 4 inches square, if angular, and 6 inches in diameter, if circular, are admitted as "Goods manufactured," &c.—G. O. 144.

Boxes, prepared for musical works, with fittings of horn, to pay duty as "Goods manufactured," &c.—B. O. 3rd June, 1843.

Boxes with self-acting music, to pay duty as musical instruments.—B. O. 19th July, 1842.

	£.	s.	d.
BRISTLES, Rough and in the tufts, and not in any way sorted lb.			free
— in any way sorted or arranged in colours and not entirely rough and in the tufts, lb.			free
BROCADE, of Gold or Silver, for every 100 <i>l.</i> value	10	0	0
BRONZE, Works of Art cwt.			free
— Manufactures of ⁽¹⁾ , not particularly enumerated . . . for every 100 <i>l.</i> value	10	0	0
— Powder for every 100 <i>l.</i> value	10	0	0
BUCK WHEAT and BUCK MEAL. See <i>Corn</i> .			
BUGLES and BEADS of Glass. See <i>Glass</i> .			
BULLION, and Foreign Coin of Gold or Silver and Ore of Gold or Silver, or of which the major part in value is Gold or Silver			free
BULRUSHES ton			free
BUTTER cwt.	0	10	0
— of and from British Possessions . . cwt.	0	2	6
BUTTONS, metal ⁽²⁾ . . . for every 100 <i>l.</i> value	10	0	0
CABLES ⁽³⁾ , not of iron, tarred or untarred, cwt.	0	6	0*
— of and from British Possessions, cwt.	0	3	0*
— not of iron, in actual use of a British ship, and being fit and necessary for such ship, and not, or until, otherwise disposed of if and when otherwise disposed of . . . for every 100 <i>l.</i> value			free
— of and from British Possessions, for every 100 <i>l.</i> value	10	0	0*
— Old, and taken from foreign ships, provided the same be rendered unserviceable by reduction into lengths not exceeding three fathoms . . . for every 100 <i>l.</i> value	5	0	0*
CADMIUM, in bars, deemed to be <i>Goods unmanufactured</i> .—B. O. 24 Nov., 1849 . . .	10	0	0*
CAMBRICS. See <i>Linen</i> .			free
CAMEOS for every 100 <i>l.</i> value	5	0	0
CAMOMILE FLOWERS lb.			free
CAMPHEE, Unrefined cwt.			free
— Refined ⁽⁴⁾ cwt.	0	5	0

⁽¹⁾ Vases deemed manufactures of Bronze, and liable to duty.—B. O. 9th Jan., 1850.

Bronze figures, other than copies of the antique, are likewise so deemed.

⁽²⁾ Buttons covered with silk to pay duty as "*Goods manufactured*."—B. O. 20th July, 1842.

Buttons of glass, opal or composition, with metal shanks, to pay duty as buttons of metal.—B. O. 6th Oct., 1842.

⁽³⁾ Cordage above 5 inches in circumference deemed to be cables.—B. O. 18th July, 1839.

⁽⁴⁾ 8 and 9 Vict. cap. 90.

		£.	s.	d.
CAMWOOD	ton			free
CANDLES, viz., Spermaceti	lb.	0	0	3
— Stearine	lb.	0	0	1½
— Tallow	cwt.	0	5	0
— Wax	lb.	0	0	2
CANDLEWICK	cwt.			free
<i>CANE JUICE is rated to duty in proportion to the quantity of Sugar and Molasses found in it, on analysis, under an Order of the Board.</i>				
CANELLA ALBA	lb.			free
CANES, viz., Bamboo	number			free
— Rattans, not ground	number			free
— Reed	number			free
— or Sticks unenumerated	number			free
— Walking Canes or Sticks, mounted, painted, or otherwise ornamd. for every 100l. value		10	0	0
CANTHARIDES	lb.	0	0	3*
<i>No abatement of the duty on Cantharides to be made on account of damage. See p. 14.</i>				
CAOUTCHOUC	cwt.			free
CAPERS, including the pickle	lb.	0	0	6*
— of and from British Possessions	lb.	0	0	3*
CARDAMOMS (†)	lb.			free
CARDS, viz., Playing Cards (†)	dozen packs	4	0	0*
<i>Foreign Playing Cards are restricted as to importation. See p. 4.</i>				
CARMINE	oz.	0	0	6*
CARRIAGES, of all sorts for every 100l. value		10	0	0
CASKS, empty (†) for every 100l. value		10	0	0
CASSAVA POWDER	cwt.	0	2	6
— of and from British Possessions	cwt.	0	0	6
CASSIA BUDS	lb.			free
— FISTULA	cwt.			free
— LIGNEA	lb.	0	0	3*
— of and from British Possessions	lb.	0	0	1*
CASTOR	cwt.			free

(†) In or out the of husk.—B. O. 7th Dec. 1850.

(*) Playing-cards in packs, other than the ordinary fifty-two cards, of four suits, to be charged with duty as paper unrated.—B. O. 19th April, 1843.

(†) Casks, Barrels, or Packages, empty, of British manufacture, or the materials thereof, in packs or shooks, are allowed to be delivered into craft alongside the importing vessel, a duty free entry being first passed and declaration made by the importer.—B. O. 28th April, 1835, and 23rd Aug., 1849.

Casks, from which wines or spirits have been racked off, are to be delivered free of duty.—B. O. 20th Oct., 1835.

	£. s. d.
CASTS of Busts, Statues, or Figures ⁽¹⁾ . . cwt.	free
CATLINGS for every 100l. value	10 0 0
CAVIARE cwt.	free
CEDAR WOOD ton	free
CHALK, unmanufactured value	free
— Prepared or manufactured, and not otherwise enumerated, for every 100l. value	10 0 0*
..... of and from British Possessions, for every 100l. value	5 0 0*
CHEESE cwt.	0 5 0
— of and from British Possessions . . cwt.	0 1 6
<i>Cheese deposited in warehouses of special security is to be charged with duty when taken out for home use, upon the weight ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.</i>	
<i>Cheese deposited in warehouses of extra security, when delivered for home use, to have an allowance made for natural waste, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at landing, and for any term exceeding twelve months an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.</i>	
CHERRIES, raw for every 100l. value	5 0 0*
— Dried lb.	0 0 6*
CHERRY WOOD, being Furniture Wood . . ton	free
CHICORY, or any other vegetable matter applicable to the uses of Chicory, or Coffee, viz.:—	
— Roasted or Ground lb.	0 0 6*
— Raw or Kilm-dried cwt.	1 0 0*
CHINA ROOT lb.	free
CHINA WARE, of Porcelain, painted or plain, gilt, or ornamented, for every 100l. value	10 0 0
CHIP or WILLOW, for Plating cwt.	free
CHOCOLATE. See Cocoa-paste.	
CIDER tun of 252 gallons	5 5 0
CINNABARIS NATIVA cwt.	free
CINNAMON lb.	0 0 6*
— of and from British Possessions . . lb.	0 0 3*
CITRATE OF LIME cwt.	free
CITRIC ACID lb.	free
CITRON, preserved in Salt, for every 100l. value	5 0 0

(1) Casts, &c., however ornamented, by gilding or colouring, to be admitted duty free.—G. O. 114.

		£. s. d.
CIVET	oz.	free
CLOCKS ()	for every 100l. value	10 0 0
<i>Clocks and Watches are restricted as to importation. See p. 2.</i>		
CLOVES	lb.	0 0 6*
COALS, CULM, and CINDERS	ton	free
COBALT (°)	ton	free
— Ore of	value and ton	free
COCHINEAL	cwt.	free
— Granilla	cwt.	free
— Dust	cwt.	free
COCOA	lb.	0 0 3*
— of and from British Possessions	lb.	0 0 1*
— Husks and Shells	lb.	0 0 1*
— of and from British Possessions	lb.	0 0 0½*
<i>An allowance for natural waste on Cocoa, upon the exportation thereof, shall be made in warehouses not of special security, for every 100 lbs., 2 lbs.; and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.</i>		
<i>No allowance of the duty on Cocoa to be made on account of damage. See p. 14.</i>		
— PASTE and CHOCOLATE	lb.	0 0 6*
— of and from British Possessions	lb.	0 0 2*
COCULUS INDICUS	cwt.	0 7 6*
<i>No allowance of the duty on Coculus Indicus to be made on account of damage. See p. 14.</i>		
COFFEE (°)	lb.	0 0 3
— Kiln dried, roasted or ground (°)	lb.	0 0 6

(1) Clocks not having the maker's name, &c., thereon, may be allowed to be returned to the port of shipment, the fine not being less than 5 per cent. *ad. val.*—B. O. 12th April, 1838.

— American, unaccompanied by weights or bells, admitted to entry.—B. O. 18th Sept., 1845.

Clocks or watches imported for private use, and not marked as required by law, may be admitted to entry on payment of the proper duty, upon the party making the usual declaration.—T. O. 4th Sept., and G. O. 6th Sept., 1828. See Declaration No. 4, p. 29.

The importers of clocks are to be allowed the option of including the stands of the clocks, of whatever materials they may be composed, in one valuation of the clocks, for duty, provided the fact is so expressed in the entry; or of entering the stand at a declared value separately from the clock.—B. M. 22nd June, 1841.

Clock and watch movements may be admitted to entry as "clocks and watches."—B. O. 4th March, 1830.

(°) Cobalt, oxide of, free.—B. O. No. 152, Aug. 1850.

(°) Resolutions of the House of Commons, agreed to on the 15th April, 1851. Confirmed by 14 and 15 Vict., cap. 62.

COFFEE, continued :

An allowance for natural waste on Coffee, upon the exportation thereof, shall be made in warehouses not of special security, for every 100 lbs., 2 lbs.; and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.

A Drawback equal in amount to the duty chargeable on B. P. Coffee is allowed on Coffee roasted shipped as Stores.—B. O. 28th May, 1834.

No allowance of the duty on Coffee to be made on account of damage. See p. 14.

COIN is restricted as to importation. See p. 2.

COIR ROPE, Twine, and Strands ⁽¹⁾	cwt.	0	2	6*
— of and from British Possessions	cwt.	0	1	3*
— Rope and Junk, old and new, cut into lengths, not exceeding 3 feet each	ton		free	
COLOCYNTH	lb.		free	
COLOGNE WATER. See Water.				
COLUMBO ROOT	cwt.		free	
COMFITS, dry	lb.	0	0	6*
— of and from British Possessions	lb.	0	0	3*
CONFECTIONERY ⁽²⁾	lb.	0	0	6*
COPPER, Ore of (11 and 12 Vict. cap. 127).	ton	0	1	0
— Regulus of	ton	0	1	0
— old, fit only to be manufactured ⁽³⁾	ton	0	2	6

(1) Coir cordage, whether ropes, cables, or otherwise, to pay duty as "coir rope, twine, and strands."—B. O. 10th July, 1849.

(2) Confectionery, medicated, to pay duty as "Goods manufactured."—B. O. 11th Sept., 1848.

(3) Old yellow metal (foreign) stripped from an American ship, admitted to duty as "old copper fit only to be remanufactured."—B. O. to Harwich, Nov. 23, 1849.

Old copper sheathing is free of duty when stripped abroad from vessels coming to this country for re-coppering, and bringing it with them.—T. O. 24th July, 1829. Also, when stripped from British vessels in ports of any British possession, on proof thereof, and that the copper is the property of the owner of the ship stripped; when stripped from any ship in the United Kingdom, upon that fact being certified by a landing waiter, for delivery to a coppermith who can affirm that he has to re-copper the vessel from which such sheathing was stripped.—B. M. 15th Feb., 1838.

Old worn out brass, and other metal stripped from the engines of British Steam Vessels, may in like manner be delivered free.—B. M. 6th Oct., 1842.

Unserviceable copper and pewter utensils, from British plantations, in British ships, upon the consignee's proof that they were of British manufacture.—B. M. 15th Feb., 1838. From Fernando Po, under like terms.—T. O. 23rd May, 1837.

Also, old Muntz metal, or patent copper sheathing for re-manufacture, upon proof that the article is of British manufacture, and upon the party giving bond to export an equal weight of such metal.

See Declaration, No. 16, p. 81.—T. O. 4th Aug., 1843.

COPPER, continued :		£. s. d.
— unwrought, viz., in Bricks, or Pigs, Rose Copper, and all Cast Copper . . .	ton	0 2 6
— part wrought; viz., Bars, Rods, or Ingots, hammered or raised . . .	ton	0 2 6
— in Plates, and Copper Coin . . .	ton	0 2 6
— or Brass Wire . . . for every 100l. value		10 0 0
— Manufactures of, not otherwise enumerated or described, and Copper Plates engraved, for every 100l. value		10 0 0
COPPERAS, Blue	ton	free
— Green	ton	free
— White	ton	free
CORAL ⁽¹⁾ , viz., in Fragments	lb.	free
— whole, Polished	lb.	free
— Unpolished	lb.	free
CORDAGE, tarred or untarred ⁽²⁾ , standing or running rigging in use excepted . . .	cwt.	0 6 0*
— of and from British Possessions . . .	cwt.	0 3 0*
— in actual use of a British ship, and being fit and necessary for such ship, and not, or until otherwise disposed of . . .		free
.....if, and when otherwise disposed of, for every 100l. value		5 0 0*
— of and from British Possessions, for every 100l. value		2 10 0*
CORK	ton	free
CORKS, ready made	lb.	0 0 8*
— Squared for rounding	cwt.	0 16 0*
— Fishermen's	cwt.	0 2 0*
CORN, viz., Wheat, Barley, Bear, or Bigg, Oats, Rye, Peas, and Beans.—9 and 10 Vict. cap. 22	quarter	0 1 0
— Buck Wheat.—9 & 10 Vict. cap. 23. quarter		0 1 0
— Maize, or Indian Corn.—9 and 10 Vict. cap. 23	quarter	0 1 0
— Wheat Meal and Flour, Barley Meal, Oat Meal, Rye Meal and Flour, Pea Meal, and Bean Meal.—9 and 10 Vict. cap. 22	cwt.	0 0 4½
— Buck Wheat Meal.—9 and 10 Vict. cap. 23	cwt.	0 0 4½

(1) Coral negligée to pay duty as "Goods manufactured."—B. O. 2nd Jan., 1844. For Beads, see *Beads*.

(2) Cordage not exceeding 5 inches in circumference deemed rope or cordage; exceeding 5 inches in circumference, to pay duty as cables.—B. O. 18th July, 1839; 10th July, 1846; and 8th Nov., 1848.

CORN, continued:		£.	s.	d.
— Maize or Indian Corn Meal.—9 and 10 Vict. cap. 23 cwt.		0	0	4½
<i>The duties upon Corn, Grain, Meal, and Flour, are to be paid on importation, whether entered to be warehoused or not.—12 and 13 Vict. cap. 90.</i>				
<i>No abatement or allowance of the duty thereon to be made on account of damage.—13 and 14 Vict. cap. 96, s. 7.</i>				
COTTON, Manufactures, not being articles wholly or in part made up, not otherwise charged with duty (¹).				
— East India Piece Goods, viz. :—				
— Calicoes & Muslins, white, pieces and value		free		
— — — — — dyed or coloured ditto		free		
— Nankeens ditto		free		
— — — — — dyed or coloured ditto		free		
— Handkerchiefs, dyed and coloured . . . ditto		free		
— all other articles value		free		
— Yarn lb. and value		free		
— Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with duty . . . for every 100l. value	10	0	0	
..... of and from British Possessions, for every 100l. value	5	0	0	
COWRIES are admitted to entry as "Goods unenumerated and unmanufactured."				
		value and cwt.	free	
CRANBERRIES gallon		free		
CRAYONS for every 100l. value	10	0	0	
CREAM OF TARTAR cwt.		free		
CRYSTAL, viz., Rough value		free		
— Cut or Manufactured, for every 100l. value	10	0	0	
— Beads for every 100l. value	10	0	0	
CUBBS lb.		free		

(¹) Cotton Fringe is to be charged with the duty of 10 per cent.—B. M. 26th May, 1846.

Cotton Handkerchiefs in the piece, fringed and not required to be hemmed, to pay duty as "articles manufactures of cotton."—B. O. 16th June, 1846.

Cotton trimming, being a patterned braiding very similar to cotton fringe, but intended for dresses, instead of curtains, deemed free.—B. O. 27th March, 1849.

Cotton Hose	$\left\{ \begin{array}{l} \text{marked} \\ \text{—} \end{array} \right.$	"Children's White Lace Hose."	$\left\{ \begin{array}{l} \text{Admitted} \\ \text{to entry on} \\ \text{removal of} \\ \text{the labels.} \end{array} \right.$
		"Men's Brown frame net Half Hose."	
		"— — — — — dressed Half Hose."	

B. O. 19th June, 1849.

	£.	s.	d.
CUCUMBERS, preserved in Salt, for every 100l. value	5	0	0
— of and from British Possessions, for every 100l. value	2	10	0
CURRENTS cwt.	0	15	0*
<i>Currents deposited in warehouses of special security, when taken out for home use, shall be charged with duty upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.</i>			
<i>Currents deposited in warehouses of extra security, when taken out for home use, are to have an allowance made for natural waste, not exceeding 3 per cent. for the first twelve months on the quantities ascertained at landing, and for any term exceeding twelve months, an allowance not exceeding 4 per cent.—T. O. 29th Nov., 1836.</i>			
<i>No abatement or allowance of the duty on Currents to be made on account of damage.—See p. 14.</i>			
CUTCH ton			free
DATES cwt.	0	10	0*
DIAMONDS ⁽¹⁾ value			free
<i>Diamonds, on importation into the United Kingdom, may be landed without report, entry or warrant.—8 and 9 Vict. cap. 86, s. 2.</i>			
DICE ⁽²⁾ pair	1	6	2*
DIVI DIVI ton			free
DOWN lb.			free
DRAWINGS. See Prints.			
DRUGS, unenumerated ⁽³⁾ cwt.			free
EARTHENWARE, not otherwise enumerated or described for every 100l. value	10	0	0*
EBONY ton			free
EGGS 120	0	0	10*

⁽¹⁾ Diamonds mounted or set, the mounting or setting only liable to duty as "Goods manufactured."—T. O. 19th April, 1817; and G. O. 1847.

⁽²⁾ Dice, although numbered only on one side, are liable to this rate of duty.—B. O. 10th Jan., 1844.

⁽³⁾ Medicines. The Board direct that the present practice of charging duty, as "Goods manufactured," on all Foreign Patent Medicines, Pills, &c., be continued.—B. O. 5th May, 1849.

— Medicinal Powders, deemed "Goods manufactured."—B. O. 15th March, 1847.

— Magnesia, ordered to be delivered free.—B. O. 16th June, and 26th July, 1848.

		£. s. d.
Eggs, continued:		
— of and from British Possessions .	120	0 0 2½*
EMBROIDERY and Needlework, (¹) for every 100l. value		15 0 0
— of and from British Possessions, (¹) for every 100l. value		5 0 0
ENAMEL lb.		free
ESSENCES, viz., of Spruce, for every 100l. value		10 0 0*
— not otherwise enumerated or described, viz., Extract of Cardamoms, Coccus Indicus, Guinea Grains of Paradise, Liquorice, Nux Vomica, Quassia, Opium, Guinea Pepper, Vitriol, Peruvian or Jesuit's Bark, and of Radix Rhataniæ, for every 100l. value		20 0 0*
EXTRACT or preparation of any article (²) not being particularly enumerated or described, nor otherwise charged with duty, for every 100l. value		20 0 0*
— or, and in lieu of the above duty, at the option of the importer . . . lb.		0 5 0*
<i>For prohibition on Extract of Tea, Coffee, Cocoa or Tobacco: See p. 3.</i>		
FEATHERS, for beds, in beds or otherwise . cwt.		free
— Ostrich, dressed lb.		1 10 0*
— undressed lb.		free
— Paddy Bird lb.		0 1 0*
— undressed lb.		free
— not otherwise enumerated or described, viz. dressed . . . for every 100l. value		10 0 0*
— unenumerated, undressed . . . value		free
FIGS (³) cwt.		0 15 0*
<i>Figs deposited in warehouses of special security, when taken out for home use, shall</i>		

(¹) 12 and 18 Vict. cap. 90. Crochet, not deemed to be needlework, but to be charged as "articles of wool, cotton," &c., as the case may be.—B. O. 1st and 15th March, 1849.

Drawings or designs for needlework may be admitted free of duty.—B. O. 1st Feb., 1845.

(²) Salicine is chargeable with this rate of duty.—B. O. 26th July, 1844.

Extracts of logwood and quercitron may be admitted free of duty.—G. O.

1845, and 1847.

Extract of sarsaparilla is chargeable as "goods manufactured."—B. O. 24th April, 1851.

Extract of safflower to be deemed a "vegetable substance, applicable for dyeing purposes."—B. O. 17th April, 1851 (on application of C. J. Major).

(³) Figs filled with almonds to be charged with duty as "figs."—B. O. 25th Jan., 1851, No. 565.

Figs, continued:

be charged with duty upon the quantity ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

Figs deposited in warehouses of extra security, when taken out for home use, are to have an allowance made for natural waste, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at landing, and for any term exceeding twelve months, an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.

The duty on all reasonable deficiencies of boxes, drums, and baskets of Figs and Raisins ascertained on delivery for exportation from the Legal Quay Warehouses may be remitted upon a certificate from the Landing Surveyor in each case, that no fraud is suspected, and that the deficiency has arisen from natural causes.—B. M. 25th July, 1844.

No allowance of the duty on Figs to be made on account of damage. See p. 14.

FISH, viz., Eels . . . the ship's lading⁽¹⁾

Fish, fresh, of British taking, and imported in British Ships, and Lobsters fresh, however taken or imported, may be landed in the United Kingdom, without report, entry, or warrant.—8 and 9 Vict. cap. 86. s. 2.

— Lobsters	number	free
— Turbots	cwt.	0 5 0*
— of FOREIGN taking, imported from Foreign places in other than fishing vessels, viz.—		
— Oysters	bushel	0 1 6*
— Salmon ⁽²⁾	cwt.	0 10 0*
— Soles	cwt.	0 5 0*
— Turtle ⁽³⁾	cwt.	0 5 0*
— Fresh, not otherwise enumerated	cwt.	0 1 0*
— Cured, not otherwise enumerated	cwt.	0 1 0
— of BRITISH taking, viz., Cod	cwt.	free

⁽¹⁾ Eels imported in small quantities to pay 2s. 6d. per cwt.—B. O. 22nd June, 1848.

⁽²⁾ Salmon, whether cured or fresh, liable to this rate of duty.—B. O. 29th May, 1844.

⁽³⁾ Turtle preserved, imported in a British Ship, from Honduras and the British Colonies, may be admitted to entry, duty free, upon a declaration of the importer that the turtle is of British taking and curing.—G. O. 1841.

FISH, of BRITISH taking, continued :		£. s. d.
— Caplin	cwt.	free
— Herrings	cwt.	free
— Mackerel	cwt.	free
— Salmon	cwt.	free
— Sounds and Tongues	cwt.	free
— Turtle	cwt.	free
— Unenumerated	cwt.	free
FLASKS, in which Olive Oil is imported		free
FLAX, and Tow, or Codilla of Hemp or Flax, dressed or undressed	cwt.	free
FLOCKS (¹)	cwt.	free
FLOUR. See <i>Corn</i> .		
FLOWER ROOTS	value	free
FLOWERS, Artificial (²), not made of silk, for every 100 <i>l</i> . value		25 0 0
— wholly or in part of Silk, for every 100 <i>l</i> . value		25 0 0
FRAMES, for Pictures, Prints, or Drawings, for every 100 <i>l</i> . value		10 0 0*
FRUIT, raw (³), and not otherwise enumerated, for every 100 <i>l</i> . value		5 0 0*
FURNITURE WOODS, not enumerated	ton	free
FUSTIC	ton	free
GALLIC POWDER	ton	free
GALLS	cwt.	free
GAMBOGE	cwt.	free
GARANCINE	cwt.	free
GAENETS, not set, cut	lb.	free
— uncut	lb.	free
GAUZE of Thread	for every 100 <i>l</i> . value	10 0 0
— of and from British Possessions, for every 100 <i>l</i> . value		5 0 0

(¹) Flocks for Beds, free.

Flock or shearings, for paper-hangings, to pay duty as "Goods manufactured."

(²) 9 and 10 Vict., cap. 102.

Petals, being preparations for artificial flowers, to be charged with duty as such.—B. O. 15th Dec., 1849.

Mounted ornamental shell flowers to pay duty as "Goods manufactured."—B. O. 12th June, 1850.

(³) Foreign fruits, preserved in or with sugar, either in a dry or liquid state, to be charged with duty at 6*d*. per lb.—G. O. 1844.

Apricots and peaches dried in the sun, without sugar, to pay duty as "Plums dried or preserved."—T. O. 16th Dec., 1842, and G. O. 1844.

Blubberies are chargeable as "Fruit raw," &c.

Fruit preserved in spirits is to be charged with the duty of £10 per cent. on the value of the fruit, and with the spirit duty on the quantity of spirit.—B. O. to Bristol, 4th Dec., 1827.

	£. s. d.
GELATINE cwt.	free
GENTIAN ton	free
GERMAN SILVER, in Bars, to be charged with duty as "Goods manufactured."—B.M. 3rd January, 1832.	
GINGER (1) cwt.	0 10 0*
— of and from British Possessions . . cwt.	0 5 0*
— Preserved (2) lb.	0 0 6*
— of and from British Possessions . . lb.	0 0 1*
GINSENG ton	free
GLASS (3), any kind of Window Glass, white, or stained of one colour only, not exceeding one-ninth of an inch in thickness, and shades and cylinders cwt.	0 3 6
— All Glass exceeding one-ninth of an inch in thickness, all silvered or polished glass (4), of whatever thickness, however small each pane, plate, or sheet, superficial measure, viz. :—	
..... Not exceeding 9 square feet, the square foot	0 0 3
..... Containing more than 9 square feet, and not more than 14 square feet, the square foot	0 0 6
..... Containing more than 14 square feet, and not more than 36 square feet, the square foot	0 0 7½

(1) Ginger in salt and water, to be charged as "Vegetables preserved."
B. O. 8rd June, 1850.

(2) Preserved ginger and other preserves, when imported in a ship from
China and a British possession, to be charged the high duty, except upon
declaration of the same being taken on board at a British possession, of which
it is the produce; then the low duty. If imported from a B. P. where
ginger, &c., is not grown, such as Singapore, Cape of Good Hope, and
St. Helena, the high duty must be charged.—G. O. 17th July, 1836.

When imported from Hong Kong to be charged with the high duty.—
B. O. 11th July, 1851, No. 327.

(3) 8 and 9 Vict. cap. 90.

Flint glass bottles with three rims, alleged to be so formed in order to
give a firm hold, and not for ornament, to pay duty as "Glass goods not
cut or ornamented"—B. O. 12th Dec., 1848.

Fluted wine glasses, deemed to be ornamented.—B. O. 8rd Jan. 1848.

Tumblers, ground at the bottom only, deemed to be cut.—B. O. 1st
June, 1848.

(4) Polished glass reflectors, coated with a compound metallic amalgam,
applied in solution, and backed with another solution, apparently of bitumen
judaeum, to resist friction and prevent it from oxidation, deemed to be
"Goods manufactured."—B. O. 30th Nov., 1849.

GLASS, continued:		£.	s.	d.
.....	Containing more than 36 square feet, the square foot	0	0	9
—	Painted or otherwise ornamented, the superficial foot	0	0	9
—	All White Flint Glass Bottles, not cut, engraved, or otherwise ornamented, and Beads and Bugles of Glass . . . lb.	0	0	0½
—	Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved or otherwise ornamented (¹) . lb.	0	0	1
—	All Flint Cut Glass, Flint Coloured Glass, and Fancy Ornamental Glass, of whatever kind . . . lb.	0	0	2
—	Bottles of Glass, covered with Wicker (not being Flint or Cut Glass), or of Green or common Glass (²) . . . cwt.	0	0	9
—	Articles of Green or Common Glass (²) cwt.	0	0	9
—	Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be re-manufactured . . . cwt.	0	3	6
GLOVES (of Leather), viz., Habit Gloves (³)				
	dozen pairs	0	3	6*
—	Habit Mitts do.	0	2	4*
—	Men's Gloves do.	0	3	6*
—	Women's Gloves or Mitts (⁴) . . . do.	0	4	6*

(¹) Glass chemical apparatus, with cut edges, &c., (of the description appended) to be entered for duty as "Flint glass not cut."—G. O. 1745.

(²) Glass bottles, empty, of British Manufacture, admitted free of duty on a declaration.—See *Form of Declaration*, No. 5, p. 29.

Bottles containing wines and spirits are chargeable with duty according to the following scale (G. O. 18th Aug., 1842), viz.:—

	The Dozen. Quarts.	The Dozen. Pints.
English-shaped bottles, with port or sherry -	19 lbs.	11 lbs.
Champagne and other wine, in similar bottles -	24 lbs.	15 lbs.
Claret and other wine, or brandy " -	14 lbs.	9 lbs.
Rhenish and other wines " -	16 lbs.	11 lbs.
		The Dozen.
Geneva square bottles, from 8 to 11 gills -	-	20 lbs.
" " 4 to 6 " -	-	14 lbs.

Bottles of glass containing mineral water are to be charged with duty as glass bottles.—B. O. July, 1846.

(³) 12 and 18 Vict. cap. 90.

(⁴) Children's gloves of leather, however small, to pay duty as habit gloves.—B. O. 29th May, 1844.

(⁵) Gloves (known in the trade as an eighth size) exceeding three inches in length from the extreme part of the thumb next to the wrist, are to be charged with the duty payable on women's gloves or mitts; but if under that length, as habit gloves.—G. O. 8th Oct., 1841.

Gloves of cotton, linen, or wool, are to be charged with the *ad valorem* duties on their respective articles of manufacture.—T. O. 3rd Dec. 1880.

GLVES, continued :		£. s. d.
<i>Leather Gloves are restricted as to im- portation. See p. 7.</i>		
GLUE cwt.		free
— Clippings, or Waste of any kind, fit only for Glue value		free
GOLD LEAVES the 100 leaves		0 3 0*
Goods unmanufactured, and unenumerated. See <i>last Clause in this Table.</i>		
— Manufactured, and unenumerated. See <i>last Clause but one in this Table.</i>		
GRAINS, viz., Guinea and Paradise . . . cwt.		0 15 0*
<i>No abatement of the duty on Guinea Grains to be made on account of damage. See p. 14.</i>		
GRAPES for every 100l. value		5 0 0*
GREASE (!) cwt.		free
GREAVES, for Dogs cwt.		free
— Tallow ton		free
GUANO ton		free
GUM, viz., Animi cwt.		free
— Copal cwt.		free
— Arabic cwt.		free
— Senegal cwt.		free
— Lac Dye cwt.		free
— Seed Lac cwt.		free
— Shell Lac cwt.		free
— Stick Lac cwt.		free
— Ammoniacum cwt.		free
— Asafetida cwt.		free
— Euphorbium cwt.		free
— Guaiacum cwt.		free
— Kino cwt.		free
— Mastic cwt.		free
— Tragacanth cwt.		free
— unenumerated cwt.		free
GUM of Starch, torrifed or calcined . . cwt.		0 1 0
GUNPOWDER cwt.		1 0 0*
<i>For prohibition on importation of Gun- powder. See p. 3.</i>		
GUN STOCKS in the rough, of Wood . . cwt.		free
GYPSUM ton		free
HAIR, viz., Camel Hair or Wool . . . lb.		free
— Cow, Ox, Bull, or Elk . . . cwt.		free

(!) Grease—Dubbing or curriers' refuse (tallow, oil, &c., scraped from hides after soaking), to pay duty as "Goods manufactured."—B. O. 22nd June and 2nd Aug., 1848.

HAIR, continued:		£.	s.	d.
— Goats. See <i>Wool</i> .				
— Horse	cwt.		free	
— Human	lb.		free	
— unenumerated	value		free	
— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, and Articles of such manufacture wholly or in part made up, not particularly enumerated or otherwise charged with duty	for every 100 <i>l.</i> value	10	0	0
..... of and from British Possessions, for every 100 <i>l.</i> value		5	0	0
HAMS of all kinds	cwt.	0	7	0
— of and from British Possessions ⁽¹⁾	cwt.	0	2	0
<i>Hams deposited in warehouses of special security, when taken out for home use, shall be charged with duty upon the quantity ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.</i>				
<i>Hams deposited in warehouses of extra security, when taken out for home use, are to have an allowance for natural waste, not exceeding 5 per cent. for the first twelve months on the quantities ascertained at landing, and for any term exceeding twelve months an allowance not exceeding 6 per cent. G. O., 4th Jan., 1839.</i>				
HARPSTRINGS, or Intestings, silvered, for every 100 <i>l.</i> value		10	0	0
HATS or BONNETS, viz., of Chip ⁽²⁾	lb.	0	3	6
— of Bast, Cane, or Horsehair, not exceeding 22 inches in diameter	doz.	0	7	6
— exceeding 22 inches in diameter	doz.	0	10	0
— Straw Hats or Bonnets ⁽³⁾	lb.	0	5	0
HATS, Felt ⁽⁴⁾ , Hair, Wool, or Beaver Hats, each		0	2	0

(1) All salt provisions, including hams which have not undergone in Canada the whole of the processes requisite to their preservation or curing, are inadmissible as Canadian produce.—G. O. 1844.

(2) Hats or bonnets of chips must be wholly made up and perfect, when chargeable with duty as such. Crowns and flats are free of duty as plaiting of chip.—B. O. April, 1845, No. 686.

(3) Bonnets of straw and chip, if principally of straw, to pay duty as straw bonnets.—B. O. 22nd Feb., 1843.

(4) Bonnets of felt to be charged with duty as goods manufactured.—B. O. 21st Dec., 1849, No. 221.

Hats or bonnets of straw to be weighed to the ounce gross, and to be charged with duty to the 4oz. net on the whole package.—G. O. 21st Jan., 1849.

B. O. 18th April, 1849.

HATS, continued:		£. s. d.
— made of Silk, Silk Shag laid upon Felt, Linen, or other material . . . each		0 2 0
HAY . . . Load, trusses of 56 lbs. each		free
HEATH, for Brushes cwt.		free
HELLEBORE cwt.		free
HEMP, dressed cwt.		free
— rough or undressed, or any other vegetable substance of the nature and quality of undressed Hemp, and applicable to the same purposes cwt.		free
HIDES, not tanned, tawed, curried, or in any way dressed, viz., dry cwt.		free
— wet cwt.		free
— or pieces thereof, raw or undressed, unenumerated value		free
— Losh lb.		free
— Tanned, not otherwise dressed . . . lb.		free
— Tawed or curried, not varnished, japanned, or enamelled lb.		free
— Tawed or curried, varnished, japanned, or enamelled lb.		free
— Muscovy or Russia, or pieces thereof, tanned, coloured, shaved, or otherwise dressed lb.		free
— or pieces thereof, in any way dressed, unenumerated value		free
— Tails, Buffalo, Bull, Cow, or Ox . . . value		free
<i>Hides, Skins, Horns, Hoofs, &c., are restricted as to importation. See page 5.</i>		
HONES number		free
HONEY cwt.	0 10 0*	
— of and from British Possessions . . cwt.	0 5 0*	
HOOFs of CATTLE value		free
HOOFs of IRON ton		free
— of Wood. See Wood.		
HOPS cwt.	2 5 0	
<i>Hops exported from this country are on their re-importation to be treated as foreign, whether originally so or not. 8 and 9 Viet. cap. 86, s. 33.</i>		
HORNs, Horn Tips, and pieces of Horns . . ton		free
INDIA RUBBER. See Caoutchouc.		
INDIAN CORN. See Maize.		
INDIGO cwt.		free
INK for Printers cwt.		free
INKLE, viz., Unwrought lb.		free
— Wrought lb.		free

	£.	s.	d.
IODINE is to be charged with duty as "Goods manufactured, &c.," and not as an Extract.—G. O. 1145.			
IRIDIUM in cubes is admissible free of duty as "Goods unmanufactured, &c.," at value.—B. O. 13th Sept., 1848.			
IRON, viz., in Bars, Unwrought . . . ton			free
— Bloom . . . ton			free
— Slit or hammered into rods . . . ton			free
— Chromate of . . . ton			free
— Cast . . . ton			free
— Hoops . . . ton			free
— Old broken, and old cast . . . ton			free
— Ore of . . . ton			free
— Pig . . . ton			free
— and Steel, Wrought ⁽¹⁾ , not otherwise enumerated . . . for every 100l. value	10	0	0
ISINGLASS ⁽²⁾ . . . cwt.	0	5	0
JALAP . . . lb.			free
JAPANNED or Lacquered Ware, for every 100l. val.	10	0	0
JET . . . lb.			free
JEWELS, Emeralds and all other precious Stones, viz., unset . . . value			free
— . . . set ⁽³⁾ . . . for every 100l. value	10	0	0*
JUICE of Lemons, Limes, or Oranges, gallon			free
JUICE, Vegetable. See <i>Vegetables</i> .			
— Liquorice. See <i>Liquorice</i> .			
KERNELS. See <i>Nuts</i> .			
KINGWOOD . . . ton			free
LABELS. See <i>Paper</i> .			
LAC, viz., Stick Lac . . . cwt.			free
LACE, viz.:—			
— Thread Lace . . . for every 100l. value	10	0	0
— made by the hand, commonly called cushion or pillow Lace, whether of linen, cotton, or silken thread, for every 100l. value	10	0	0
LACQUERED WARE. See <i>Japanned Ware</i> .			
LAMP BLACK . . . cwt.			free
LAPIS Calaminaris . . . ton			free

⁽¹⁾ Steel in bars, and all forms of that material which do not fairly come within the meaning of the term "Manufactures," to be deemed "Steel unwrought."—T. O. 22nd Jan., 1851.

⁽²⁾ 8 and 9 Vict. cap. 90.

⁽³⁾ The Board are of opinion that under the existing law, the ad valorem duty of 10 per cent. is chargeable upon Jewels, Emeralds, and all other precious Stones, except Diamonds and Pearls set, as well on the stone as on the setting.—B. O. No. 518, 19th April, and G. O. 1145.

	£.	s.	d.
LARD cwt.			free
LATTEN, Shaven cwt.			free
— not Shaven cwt.			free
— Wire for every 100l. value	10	0	0
LAVENDER FLOWERS lb.			free
LAWNS. See <i>Linen</i> .			
LEAD, viz., Black ton			free
— Chromate of ton			free
— Ore of ton			free
— Pig and Sheet ⁽¹⁾ ton	0	2	6
— Red ton			free
— White ⁽²⁾ ton			free
— Manufactures of, not otherwise enumerated for every 100l. value	10	0	0
LEATHER.—viz., Leather cut into Shapes, or any article made of Leather, or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described for every 100l. value	10	0	0
— Boots, Boot Fronts, Shoes, &c. See <i>Boots</i> .			
— Gloves. See <i>Gloves</i> .			
LEAVES OF GOLD the 100 leaves	0	3	0*
LEAVES OF ROSES lb.			free
LEECHES value			free
LEMONS. See <i>Oranges</i> .			
— Peel of cwt.			free
— Juice of. See <i>Juice</i> .			
LENTILS. See <i>Seeds</i> .			
LIGNUM VITE ton			free
LINEN, or Linen and Cotton, viz. :—			
— Cambrics and Lawns, commonly called French Lawns, the Piece not exceeding 8 yards in length, and not exceeding seven-eighths of a yard in breadth, and so in proportion, for any greater or less quantity :—			
Plain piece	0	2	6
Bordered Handkerchiefs ⁽³⁾ piece	0	2	6
<i>Cambrics and Lawns are restricted as to importation. See p. 7.</i>			

⁽¹⁾ 11 and 12 Vict., cap. 127.

⁽²⁾ White lead, having undergone a chemical process, fitting it for card enamelling, &c., is to be charged with duty as "Lead manufactures."—B. O. 28th Oct., 1850.

⁽³⁾ Handkerchiefs of cambric, when hemmed only, are to be charged with duty as "Articles, manufactures of linen."—B. O. 4th Feb., 1830.

When worked, they are charged with duty as needlework or embroidery.

LINEN, continued :		£.	s.	d.
— Lawns of any sort, not French, for every 100 <i>l.</i> value		10	0	0
— Damasks square yard		0	0	5
— Damask Diaper square yard		0	0	2½
— Plain and Diaper, whether checquered or striped with dyed yarn or not value			free	
— Manufactures of linen, or of linen mixed with cotton or with wool, unenumerated, not being articles wholly or in part made up value			free	
— Sails, in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of value			free	
..... not in actual use of a British ship, and not fit and necessary for such ship, and when otherwise disposed of, for every 100 <i>l.</i> value		10	0	0
— Articles, manufactures of linen, or of linen mixed with cotton, or with wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100 <i>l.</i> value		10	0	0
LIQUORICE JUICE (¹) cwt.		1	0	0
— Paste (¹) cwt.		1	0	0
..... of and from British Possessions (¹) cwt.		0	10	0
— Powder cwt.		1	15	0*
..... of and from British Possessions, cwt.		0	15	0*
— Root cwt.		1	0	0*
..... of and from British Possessions, cwt.		0	10	0*
LITHARGE ton			free	
LITMUS is to be charged with duty as " <i>Goods manufactured, &c.</i> "—B. O. No. 58, 10th April, 1850.				
LIVE CREATURES, illustrative of Natural History value			free	
LOGWOOD (²) ton			free	
MACCARONI and Vermicelli lb.		0	0	1*
MACE lb.		0	2	6*
MADDER and Madder Roots cwt.			free	
MAGNA GRÆCIA WARE value			free	
MAHOGANY ton			free	
MAIZE, or Indian Corn and Meal. See <i>Corn</i> .				
MALT is restricted as to importation. See p. 5.				

(¹) 9 and 10 Vict. cap. 102.

(²) Extract of logwood may be admitted free of duty.—G. O. 1111.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
MANDIOCA FLOUR <i>to be charged with duty as "Goods manufactured."</i> —B. O. 22nd June, 1850.			
MANGANESE ORE ton	free		
MANNA lb.	free		
MANNA GROUP <i>to be charged with duty as Wheat Meal or Flour.</i> —G. O.—1855.			
MANURES , unenumerated ton	free		
MANUSCRIPTS lb.	free		
MAPS or CHARTS , or parts thereof, viz.:— — Plain or Coloured (1) number	free		
MARBLE. See <i>Stone</i> .			
MARBLES for Children. See <i>Toys</i> .			
MARMALADE lb.	0	0	6*
— of and from British Possessions . . . lb.	0	0	1*
MATS and MATTING . . . for every 100 <i>l.</i> value	5	0	0*
— of and from British Possessions, for every 100 <i>l.</i> value	2	10	0*
— Dunnage Mats , if not of greater value than 10 <i>s.</i> per 100 (?) value	free		
MATRESSES value	free		
MEAD gallon	0	5	6*
MEAT , Salted or Fresh (2), not otherwise described cwt.	free		
MEDALS of any sort value	free		
MEDLARS bushel	0	1	0*
— of and from British Possessions. . . bushel	0	0	6*
MERCURY , Prepared . . . for every 100 <i>l.</i> value	10	0	0*
METAL , viz., Bell Metal ton	free		
— Leaf Metal, (except Leaf Gold), the packet containing 250 leaves	0	0	1*
MILL BOARDS cwt.	1	10	0*
MINERAL WATER. See <i>Water</i> .			
MINERALS and FOSSILS , unenumerated, . . . value	free		
MODELS of Cork or Wood value	free		
MOLASSES. See <i>Sugar</i> .			
MORPHIA , and its Salts lb.	0	5	0*

(1) Maps forming part of a work to be rated to duty as books; but maps or prints bound or stitched without letter-press, or when the letter-press is merely descriptive of them, are liable as maps or prints.—B. O. 5th Sept., and 21st Dec., 1829.

Maps pasted on linen or cotton, and mounted on rollers, to be delivered duty free as "Maps."—B. O. to Liverpool, 29th May, 1851.

(2) 9 and 10 Vict. cap. 102. (May be cleared, and values approved by Tide Surveyors.)

(3) Meats preserved, being beef preserved fresh, in canisters, delivered free of duty.—T. O. 4th July, 1849.

	£.	s.	d.
Moss, viz., Lichen Islandicus ton	free		
— Rock, for Dyers' use ton	free		
— other than Rock, or Iceland Moss value	free		
MOTHER-OF-PEARL SHELLS . . . cwt. and value	free		
MUM, or Beer . . . the barrel of 32 gallons	1	0	0
MUSICAL INSTRUMENTS . . . for every 100l. value	10	0	0
MUSK oz.	free		
MUSTARD-FLOUR cwt.	0	6	0
MYOBOLANE BERRIES See Berries.			
MYRRH cwt.	free		
<i>NAPHTHA is assessed to duty as "Goods manufactured," but if found to be mixed with spirits, then the spirit duty is chargeable.</i>			
NEEDLEWORK. See Embroidery.			
NEW ZEALAND WOOD, being furniture wood . . . ton	free		
NICARAGUA WOOD ton	free		
NICKEL, viz., Ore of value	free		
— Arseniate of, in Lumps or Powder, being in an unrefined state . . . value	free		
— Metallic and Oxide of, refined . . . value	free		
NITRE, Cubic (Nitrate of Soda) . . . cwt.	free		
NUTMEGS ⁽¹⁾ lb.	0	2	6
— wild, in the shell ⁽¹⁾ lb.	0	0	3
— wild, not in the shell ⁽²⁾ lb.	0	0	5
NUTS, viz., Coco number	free		
— Chesnuts bushel	free		
— Pistachio cwt.	free		
— Small bushel	0	2	0*
— Walnuts bushel	0	2	0*
— and Kernels, unenumerated . . . value	free		
— Kernels of Walnuts, of Peach Stones, and all Nuts or Kernels, unenumerated, commonly used for expressing Oil therefrom ton	free		
NUX VOMICA cwt.	0	5	0*
<i>No abatement of the duty on Nux Vomica to be made on account of damage. See p. 14.</i>			
OAKUM cwt.	free		
OCHEE cwt.	free		
OIL SEED CAKE ton	free		
OIL, viz., Almond lb.	0	0	2*
— Animal cwt.	free		
— Bays lb.	0	0	2*
— Castor cwt.	free		

⁽¹⁾ 9 and 10 Vict. cap. 102.⁽²⁾ 12 and 13 Vict. cap. 90.

OIL, continued:		£.	s.	d.
— Chemical, Essential, or Perfumed, viz.:—				
— Caraway	lb.	0	1	0
— Cloves ⁽¹⁾	lb.	0	8	0
— Lavender	lb.	0	1	0
— Mint	lb.	0	1	0
— Peppermint	lb.	0	1	0
— Spike	lb.	0	1	0
— Cassia	lb.	0	1	0
— Bergamot	lb.	0	1	0
— Lemon	lb.	0	1	0
— Otto of Roses	lb.	0	1	0
— Thyme	lb.	0	1	0
— All other sorts	lb.	0	1	0
— Cocoa Nut	cwt.	free		
— SEED, viz., Hempseed	tun	free		
— Linseed	tun	free		
— Rapeseed	tun	free		
— unenumerated	tun	free		
— Lard	value	free		
— of Mace to be charged with duty as an essential Oil.—B. O. 23rd January, 1843.				
— Olive	tun	free		
— Flasks, in which Olive Oil is imported		free		
— Palm	cwt.	free		
— Paran	tun	free		
— Rock	cwt.	free		
— Seed, unenumerated	tun	free		
— Train, Blubber, and Spermaceti Oil and Head matter, the produce of Fish or Creatures living in the Sea, caught by the crews of British Vessels, and imported direct from the Fishery, or from any British Possession in a British vessel, tun		free		
— Train Oil and Blubber, the produce of Fish or Creatures living in the Sea, of Foreign Fishing	tun	free		
— Spermaceti, of Foreign Fishing	tun	free		
— or Spirit of Turpentine	cwt.	0	5	0*
— of and from British Possessions	cwt.	0	2	6*
— Walnut	cwt.	free		
— unenumerated	value	free		
OLIBANUM	cwt.	free		
OLIVES	gallon	0	2	0*
OLIVE WOOD	ton	free		

⁽¹⁾ 8 and 9 Vict. cap. 90.

	£.	s.	d.
ONIONS bushel	0	0	6*
— of and from British Possessions . . . bushel	0	0	3*
OPIUM lb.	0	1	0*
<i>No abatement of the duty on Opium to be made on account of damage. See p. 14.</i>			
— Extract or Preparation of. See <i>Essences</i> .			
ORANGE FLOWER WATER lb.	0	0	1*
ORANGES and LEMONS ⁽¹⁾ the Chest or Box, viz. :—			
— not ex. the capacity of 5,000 cubic inches	0	2	6*
— ex. 5,000 and not ex. 7,300 cubic inches	0	3	9*
— ex. 7,300 and not ex. 14,000 cubic inches	0	7	6*
— for every 1,000 cubic inches ex. 14,000	0	0	7½*
— loose, the 1,000	0	15	0*
— or, and at the option of the importer, for every 100l. value	75	0	0*
— Peel of, viz., Orange Peel cwt.			free
— Lemon Peel cwt.			free
<i>No abatement of the duties on Oranges and Lemons to be made on account of damage. See p. 14.</i>			
ORCHAL cwt.			free
ORE, unenumerated value			free
ORPIMENT cwt.			free
ORRIS ROOT cwt.			free
ORSEDEW cwt.	0	10	0*
PAINTERS' COLOURS ⁽²⁾ , unenumerated, viz. :—			
— unmanufactured value			free
— manufactured for every 100l. value	10	0	0*
PALMETTO THATCH cwt.			free
— manufactures of value			free
PAPER, viz. ⁽³⁾ , Brown Paper made of old rope			

⁽¹⁾ Limes to be charged with duty as "Oranges and Lemons."—B. O. to Greenock, No. 118, April 14th, 1851.

All chests or boxes of Oranges or Lemons, measuring 86 in. in length, 20 in. in width, and 7 in. in depth, having cones of 9 in. and under 12 in. in height, may be admitted to entry at the rated duty of 3s. 9d. each.

And all chests or boxes of the above dimensions, having cones amounting to or exceeding 12 in. in height, may be charged at the rate of 7s. 6d. each.—G. O. 1844.

⁽²⁾ Barytes ground, used for the purpose of adulterating White Lead, may be admitted as "Goods manufactured, &c."—B. O. 18th Dec., 1848.

⁽³⁾ Envelopes and Cigar Cases

Bordering

Gilt Paper

Embossed Flowers

Embossed Drawings or Prints

{	deemed to be	Goods
		Manufactured unenumerated.

B. O. 27th Feb., 1849.

PAPER, continued :

		£.	s.	d.
or cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other materials therewith.	lb.	0	0	3*
— printed, painted, or stained Paper, or Paper Hangings, or Flock Paper	sqr. yard	0	0	2
— waste Paper, unless printed on in the English language, or Paper of any other sort, not particularly enumerated or described, nor otherwise charged with duty (¹).	lb.	0	0	4½*
<i>Paper printed on in the English Language is prohibited. See p. 3.</i>				
PARCHMENT	sheet			free
PATRIDGE WOOD, being furniture wood	ton			free
PASTEBOARD	cwt.	1	10	0*
PEARLS (²)	value			free
PEARS, raw	bushel	0	0	6*
— of and from British Possessions	bushel	0	0	3*
— dried	bushel	0	2	0*
PENCILS	for every 100l. value	10	0	0
— of Slate	for every 100l. value	10	0	0
PENS	value			free
PEPPER of all sorts	lb.	0	0	6*
<i>An allowance for natural waste on Pepper, upon the exportation thereof, shall be made in warehouses not of special security, for every 100 lbs. weight 2lbs., and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.</i>				
<i>No allowance or abatement of the duty on Pepper to be made on account of damage. See p. 14.</i>				
PERCUSSION CAPS	1000	0	0	4*
PERFUMERY, not otherwise charged, 100l. value		10	0	0
PERRY	tun	5	5	0

(¹) Bills of Lading

Price Currents, weighing about 1 lb. { deemed } Unrated
Copy books, blank, bound or unbound { to be } paper.

B. O. 26th April, 1843, 8th Dec., 1843, and 2nd Dec., 1850.

Coloured Lining Paper

Paper fit for Paper-hanging and { deemed } Stained
similar uses { to be } paper.

B. O. 6th June, 1843, and 27th Feb., 1849.

Labels printed in the English Language to pay duty as "Goods manufactured."—B. O. 3rd Feb., 1849.

(²) Pearls, set.—Duty to be levied on the setting only, as "Goods manufactured."—G. O. 11th.

	£.	s.	d.
PEWTEE, Manufactures of, for every 100l. value	10	0	0
PHOSPHORUS . . . for every 100l. value	10	0	0*
PICKLES, preserved in Vinegar (1) . . . gallon	0	0	4
— or Vegetables, preserved in Salt (1), for every 100l. value	5	0	0
PICTURES each	0	1	0*
— and further square foot	0	1	0*
— above 200 square feet each	10	0	0*
PIMENTO cwt.	0	5	0*
PINK ROOT lb.	free		
PITCH cwt.	free		
— BURGUNDY cwt.	free		
PLANTAINS cwt.	free		
PLANTS, Shrubs, and Trees, alive . . . value	free		
PLASTER OF PARIS ton	free		
PLATE OF GOLD (2) . . . for every 100l. value	10	0	0*
Stamp-duty on gold ounce	0	17	0
— of Silver (2) gilt and ungilt, for 100l. value	10	0	0*
Stamp-duty on silver ounce	0	1	6
— battered (2) value	free		
— Wire, gilt or plated, or Silver. See <i>Wire</i> .			
PLATINA, and Ore of Platina value	free		
PLATTING (3), or other manufactures to be used in, or proper for making Hats or Bonnets, viz., of Bast, Cane, or Horsehair . lb.	0	10	0*
— of Chip lb.	free		

(1) 8 and 9 Vict. cap. 90.

(2) Together with the stamp-duty; but the additional five per cent. is not to be charged on the stamp-duty.

(3) British Plate may be battered and reduced to bullion on importation, although drawback may have been received on exportation.—B. O. 17th July, 1848.

Gold and Silver presentation Plate, awarded for public services, or won as competitive prizes at Races, Regattas, &c., &c.—the Duties thereon have been remitted, on special application to the Lords of the Treasury.

Old British Plate, imported by the persons who took the same abroad, may be delivered duty free, upon a declaration that the property remains unchanged, and that no drawback was received thereon.—G. O. 11th Dec., 1843.

See *Declaration*, No. 2, p. 28. For *British Plate Marks*, see p. 129.

(4) Plating of Hemp and Cotton to pay duty as "Goods manufactured."—B. O. 2nd Jan., 1844.

Plating.—Single Cordonnet and other straw goods not proper for making Hats or Bonnets, to pay duty as "Goods manufactured."—B. O. 25th Dec., 1843.

Single Cordonnet, with a bowed pattern of straw twist running through it, not deemed to be "Plating of Straw," but to pay duty as "Goods manufactured."—B. O. 27th Jan., 1849.

Single Cordonnet of Chip, deemed to be "Plating of Chip."—B. O. 14th Dec., 1843.

Double Cordonnet to pay duty as "Plating of Straw."—B. O. 14th Dec., 1843.

PLATTING, continued :		£.	s.	d.
— of Straw (¹)	lb.	0	5	0
— Willow Squares (²), for every 100l value		10	0	0
PLUMS, dried or preserved (²)	cwt.	1	7	6*
— commonly called French Plums, and Prunellos (²)	cwt.	1	0	0*
— preserved in Sugar	lb.	0	0	6*
POMATUM for every 100l. value		10	0	0
POMEGRANATES	1000	0	5	0*
— Peel of	cwt.	free		
PORCELAIN. See <i>China</i> .				
PORK, Salted not Hams	cwt.	free		
— Fresh	cwt.	free		
POTATOES	cwt.	free		
POTATO FLOUR	cwt.	0	1	0
POTS, viz., Melting Pots for Goldsmiths, the 100		0	3	2*
— of Stone for every 100l. value		10	0	0
POULTRY, alive or dead (⁴), for every 100l. value		5	0	0*
— of and from British Possessions, for every 100l. value		2	10	0*
POWDER, viz., Hair Powder	cwt.	1	0	0*
— Perfumed	cwt.	1	0	0*
— not otherwise enumerated or described, that will serve for the same uses as starch, cwt.				
PRINTS and DRAWINGS (⁵), plain or coloured,		0	10	0*
single, each		0	0	1*

Platting of Straw, when capable of being made into, or used as Hats or Bonnets, to be charged as Platting of Straw."—B. M. 8th Dec. 1843.

When the warp or shoot is of Horsehair, the article should be considered as not more than one-half part Horsehair, and subject to the rated duty of 5s. per lb. (as "Straw Platting," but if there should be inserted any Horsehair beyond the warp or shoot (irrespective of the weight of Horsehair as compared with any or either of the other materials), the article should be subject to the rated duty of 10s. per lb., as "Platting of Horsehair,"—G. O. 1147.

(1) The duty on Straw Platting and Straw Hats is to be ascertained and charged to the weight of a quarter of a pound.—G. O. 21st Jan., 1843. On the whole package, B. O. 18th April, 1849.

(2) 9 and 10 Vict. cap. 102.

(3) Packages containing French Plums.—In future such packages only as are strictly necessary for the importation of the fruit, and *bona fide* the usual sort of packages in which such fruit is ordinarily imported, shall be delivered duty free.—G. O. 1147.

(4) Game is to be charged with the same duty as Poultry.

(5) Pictures, sketches, and drawings, brought from the continent, and accompanied by the proprietor, are to be admitted duty free, on a declaration.—T. O. 5th Aug., 1817. See *Declaration*, No. 15, p. 80.

Drawings for patterns admitted free of duty.—B. O. 1st Feb., 1845.

Prints.—Crochet pattern prints bound together admitted to entry at 8d. per dozen as bound prints.—B. O. 22nd Nov., 1849.

— as samples, delivered free, upon being defaced or cut.—B. O. 15th March, 1850.

PRINTS and DRAWINGS, continued:		£. s. d.
— Bound or sewn (1)	dozen	0 0 3*
— <i>Published in the dominions of Prussia (2)</i> <i>are admitted under the act 9 and 10 Vict.</i> <i>cap. 58, at the following duties, viz. :—</i>		
— Plain or coloured, single	each	0 0 0½
— Bound or sewn	dozen	0 0 1½
PRUNES	cwt.	0 7 0*
PRUSSIAN OF POTASH	lb.	free
PUDDINGS and SAUSAGES	lb.	0 0 1
PURPLE WOOD, being furniture wood	ton	free
PUZZOLANI, a species of cement, is admitted free of duty as "Goods unmanufactured not otherwise enumerated, &c."		
QUASSIA	cwt.	0 10 0*
QUICKSILVER	lb.	free
QUILLS, viz., Goose	number	free
— Swan	number	free
QUINCES	1000	0 1 0*
QUININE, Sulphate of	oz.	0 0 6*
RADIX, Contrayerva	lb.	free
— Eruka Campanæ	cwt.	free
— Eringii	cwt.	free
— Ipecacuanhæ	lb.	free
— Rhatanæ	lb.	free
— Senekæ	lb.	free
— Serpentaria, or Snake Root	lb.	free
RAGS, viz. (3), Old Rags, old Ropes or Junk (4), or old Fishing Nets, fit only for making Paper or Pasteboard		
— Old Woollen	ton	free
— Pulp of	ton	free

(1) Patterns of embroidery and drawings are admitted at the above rate of duty.—B. M. 19th Nov., 1845.

Small prints of Catholic saints, &c., to pay duty as prints, on the ground of their being intended for devotional purposes.—B. O. 15th Dec., 1848.

Toy prints, framed and glazed, being of dimensions not exceeding 6½ inches by 5 inches, are to be admitted on payment of the duty of 10 per cent. as toys.—G. O. 1847.

(2) Extended also to Saxony and the Duchy of Brunswick.—O. C. 26th Sept., 1846, and 24th April, 1847. To the states forming the Thuringian Union.—O. C. 10th Aug., and G. O. 1847. To Hanover.—O. C. 28th Sept., & G. O. 1847. To Oldenburg.—O. C. 11th Feb., and G. O. 1847.

(3) Rags may be admitted from any Christian port within the Straits, if they are accompanied by a certificate from the British Consul, that they have been embarked in free pratique from the shore, and if upon inspection by the proper officer of Customs, the Rags appear to have been washed.—O. C. 28th Aug., and G. O. 1847.

(4) New Hempen Rope to be cut into pieces not exceeding one foot in length before being delivered as junk.—B. O. 4th Nov. 1844.

	£.	s.	d.
RAISINS cwt.	0	15	0*
— of and from British Possessions. . . cwt.	0	7	6*
<i>The duty payable on Raisins deposited in warehouses of special security, when taken out for home use, shall be charged upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.</i>			
<i>An allowance is to be made, on delivery for home use, of Raisins, in warehouses of extra security, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at landing; and for any term exceeding twelve months an allowance not exceeding 4 per cent.—T.O. 29th Nov. 1836.</i>			
<i>All reasonable deficiencies on boxes, drums, and baskets of Raisins exported from the Legal Quay Warehouses, may be remitted, upon a certificate from the Landing Surveyor that no fraud was suspected, and that the deficiencies arose from natural causes.—B. M. 25th July, 1844.</i>			
<i>No abatement of the duty on Raisins to be made on account of damage. See p. 14.</i>			
RAPE OF GRAPES tun	free		
RED WOOD OF GUINEA WOOD ton	free		
RHUBARB lb.	free		
RIBBONS. See <i>Silk</i> .			
RICE ⁽¹⁾ cwt.	0	1	0
— of and from British Possessions . . cwt.	0	0	6
— Rough and in the Husk quarter	0	1	0
..... of & from British Possessions, quarter	0	0	1
ROPES, New. See <i>Cordage</i> .			
— Old. See <i>Rags</i> .			
ROSEWOOD ton	free		
ROSIN cwt.	free		
SACCHARUM Saturni cwt.	0	10	0*
SAFFLOWER ⁽²⁾ cwt.	free		
SAFFRON lb.	free		
SAGO cwt.	0	0	6
SAILS. See <i>Linen</i> .			

(1) The refuse of Rice after cleaning is to be charged with duty as "Goods manufactured."—B. O. 7th Oct., 1841.

Ground Rice of British Possessions produce is to be charged as Rice.—B. O. 10th Feb., 1841.

(2) Extract of Safflower to be considered as a "vegetable substance applicable for dyeing purposes," admitted free, on application of C. J. Major.—B. O. 17th April, 1851.

		£.	s.	d.
SAL, viz., Ammoniac	cwt.	free		
— Limonum	cwt.	free		
— Prunellæ	cwt.	free		
SALEP, or Salop	cwt.	free		
SALT	ton	free		
SALTPETRE (Nitrate of Potass)	cwt.	free		
SANGUIS DRACONIS	cwt.	free		
SANTA MARIA WOOD.	ton	free		
SAPAN WOOD	ton	free		
SARSAPARILLA	lb.	free		
SASSAFRAS	cwt.	free		
SATINWOOD	ton	free		
SAUNDERS, viz., Red	ton	free		
— White, or Yellow	ton	free		
SAUSAGES, or Puddings	lb.	0	0	1
SCALEBOARD	cwt.	1	10	0*
SCAMMONY	lb.	free		
SEEDS, viz., Acorns	bushel	free		
— Aniseed	cwt.	free		
<i>Best Root Seed is admitted free of duty as an unenumerated Garden Seed.—B. O. 10th March, 1847.</i>				
— Beans, Kidney or French	bushel	free		
— Burnet	cwt.	free		
— Canary, Caraway, Carrot, and Clover, cwt.		0	5	0
..... of and from British Possessions, cwt.		0	2	6
— Colchicum	cwt.	free		
— Cole	quarter	free		
— Coriander	cwt.	free		
— Croton	quarter	free		
— Cummin	cwt.	free		
— Fenugreek	cwt.	free		
— Flax	quarter	free		
— Forest	cwt.	free		
— Garden, unenumerated	lb.	free		
— Grass of all sorts, not particularly enumerated, or otherwise charged with duty, cwt.		0	5	0*
..... of and from British Possessions cwt.		0	2	6*
— Hemp	quarter	free		
— Leek	cwt.	0	5	0
..... of and from British Possessions, cwt.		0	2	6
— Lentils	bushel	free		
— Lettuce	quarter	free		
— Linseed	quarter	free		
— Lucerne	cwt.	0	5	0*
— Lupine	cwt.	free		
<i>Mangel Wurzel Seed is liable to the duty</i>				

SEEDS, continued:

	£.	s.	d.
<i>of 5l. per cent. as Seed unenumerated.—</i>			
<i>B. O. 10th March, 1847.</i>			
— Maw quarter		free	
— Millet cwt.		free	
— Mustard cwt.	0	1	3
..... of and from British Possessions, cwt.	0	0	7½
<i>Seed reported as Mustard Seed, but usually sold as Rape, to be delivered free, as Seed unenumerated, commonly used for expressing oil therefrom.—B. O. 12th March, 1849.</i>			
— Onion cwt.	0	5	0
..... of and from British Possessions, cwt.	0	2	6
— Parsley cwt.		free	
<i>Parsnip Seed is admitted free of duty as an unenumerated Garden Seed.—B. O. 20th March, 1847.</i>			
— Poppy quarter		free	
— Quince cwt.		free	
— Rape quarter		free	
— Sesamum quarter		free	
— Shrub, or Tree cwt.		free	
— Tares quarter		free	
— Trefoil cwt.	0	5	0*
..... of and from British Possessions, cwt.	0	2	6*
<i>Trefolium Seed admitted at the same duty as Trefoil.—B. O. 11th August, 1846.</i>			
— Worm cwt.		free	
— Unenumerated, commonly used for expressing Oil therefrom quarter		free	
— All other Seeds not particularly enumerated or described, nor otherwise charged with duty for every 100l. value	5	0	0
..... of and from British Possessions, for every 100l. value	2	10	0
SEAGRA. See <i>Tobacco Manufactured</i> .			
SEMOLINA is deemed to be "Goods manufactured, &c."			
SENNA lb.		free	
SHIPS, to be broken up with their Tackle, Apparel, and Furniture (except Sails), viz., Foreign Ships or Vessels, for every 100l. value			
— Foreign Ships, broken up (1)	25	0	0*
	10	0	0*

(1) Foreign vessels wrecked upon the coasts of the United Kingdom, or so disabled as to be incapable of returning home, and broken up here on

SHIPS, continued:		£.	s.	d.
— British Ships, or vessels entitled to be registered as such, not having been built in the United Kingdom	ton	free		
SHUMACH	ton	free		
SILK, viz.:—				
— Knubs or Husks and Waste Silk	cwt.	free		
— Raw	lb.	free		
— Thrown, not dyed, Singles	lb.	free		
— Tram	lb.	free		
— Organzine or Crape	lb.	free		
— dyed, Single or Tram	lb.	free		
— Organzine or Crape	lb.	free		
— Manufactures of Silk, or of Silk mixed with metal, or any other material, the <i>produce of Europe</i> , viz.:—				
— SILK or SATIN, Plain, Striped, Figured, or Brocaded, viz.:—				
..... Broad Stuffs (1)	lb.	0	5	0
..... Articles thereof, not otherwise enumerated (2)	lb.	0	6	0
Or, and at the option of the officers of the Customs, for every 100 <i>l.</i> value		15	0	0
— SILK GAUZE, or CRAPE, Plain, Striped, Figured, or Brocaded, viz.:—				
..... Broad Stuffs	lb.	0	9	0
..... Articles thereof, not otherwise enumerated (2)	lb.	0	10	0

that account only, and contrary to the prior intentions of the owners, are to be charged with duty as "Goods manufactured, &c.," at 10 per cent. When the tackle, furniture, and apparel (except sails) of wrecked ships are entered separately from the hull, or where the tackle only may have been recovered from the wreck, the same shall be liable to the like rate of duty as the hull.—G. O. ⁶⁸1847.

Foreign ships, whilst used as coal hulks, are not chargeable with duty.

(1) The duty is to be charged upon wrought silks, on any fractional part of a pound not less than an ounce, and the following practice is to be pursued:—

When the draft is under 1 cwt., the oz. weight to be used.

When the draft is 1 cwt. and under 2 cwt., not less than 2 oz. to be used.

When the draft is 2 cwt. and under 3 cwt., not less than 3 oz. to be used.

And so on, at the rate of 1 oz. for every cwt.—G. O. 27th Feb., 1827; 25th Jan., ¹¹¹1843.

(2) All articles of Silk or Velvet made up, such as mantles, cloaks and other articles of millinery not specifically rated, are to be charged with the *ad valorem* duty of 15 per cent., without reference to weight.—B. M. 31st July, 1850.

SILK GAUZE, continued :		£.	s.	d.
Or, and at the option of the officers of the Customs, for every 100 <i>l.</i> value		15	0	0
— GAUZE of all descriptions, mixed with Silk, Satin, or any other materials, in less proportion than one-half part of the fabric, viz. :—				
..... Broad Stuffs lb.		0	9	0
..... Articles thereof, not otherwise enumerated lb.		0	10	0
Or, and at the option of the officers of the Customs, for every 100 <i>l.</i> value		15	0	0
— VELVET, Plain or Figured, viz. :—				
..... Broad Stuffs lb.		0	9	0
..... Articles thereof, not otherwise enumerated ⁽¹⁾ lb.		0	10	0
Or, and at the option of the officers of the Customs, for every 100 <i>l.</i> value		15	0	0
— RIBBONS ⁽²⁾ , Plain Silk, of one colour only, lb.		0	6	0
..... Plain Satin of one colour only . . lb.		0	8	0
..... Silk or Satin, Striped, Figured, or Brocaded, or plain Ribbons of more than one colour lb.		0	10	0
..... Gauze or Crape, Plain, Striped, Figured, or Brocaded lb.		0	14	0
..... Gauze mixed with Silk, Satin, or other materials of less proportion than one-half part of the Fabric lb.		0	12	0
..... Velvet, or Silk embossed with Velvet lb.		0	10	0
— Artificial Flowers, wholly or in part of silk, for every 100 <i>l.</i> value		25	0	0
— Manufacturers of Silk, or of Silk and any other material called Plush, commonly used for making hats lb.		0	2	0

(1) See note (?) p. 94.

(2) Silk Velvet Ribbons, with narrow cotton ribs covered with silk, determined to pay duty as "Velvet Ribbons."—B. O. 12th Sept., 1848.

Figured Silk Ribbons, with cotton ribs, to pay duty as "Silk manufactures," at value.—B. O. 27th Feb., 1849.

Plain Silk Ribbons, with a satin or program edge, to pay duty as "striped."—B. O. 29th April, 1848.

Plain Satin Ribbons, with program edge, to pay duty as "Plain Satin Ribbons."—T. O. 28th Sept., 1847.

Châtelaines (made four in breadth in one piece, fit for use when cut along the fringed interstices) to pay duty as "Articles of Figured Silk Broad Stuffs."—B. O. 9th Feb., 1849.

SILK, continued :		£. s. d.
— Fancy Silk Net or Tricot . . . lb.		0 8 0
— Plain Silk Lace or Net, called Tulle . lb.		0 8 0
— Manufactures of Silk, or of Silk mixed with any other materials, not particularly enumerated or otherwise charged with duty, for every 100 <i>l.</i> value		15 0 0
..... of and from British Possessions ⁽¹⁾ , for every 100 <i>l.</i> value		5 0 0
— Millinery of Silk, or of which the greater part of the Material is Silk, viz. :—		
..... Turbans or Caps . . . each		0 3 6
..... Hats or Bonnets . . . each		0 7 0
..... Dresses . . . each		1 10 0
— Manufactures of Silk, or of Silk and any other materials, and Articles of the same wholly or partially made up, not particularly enumerated or otherwise charged with duty ⁽²⁾ . . . for every 100 <i>l.</i> value		15 0 0
<i>Silk Goods are restricted as to importation.</i>		
See pp. 5 and 7.		
SILK-WORM GUT . . . for every 100 <i>l.</i> value		10 0 0
SKINS ⁽³⁾ , FURS, PELTS, and TAILS, viz. :—		
— Badger, undressed . . . number		free

⁽¹⁾ 9 and 10 Vict., cap. 102.

Delhi shawls or scarves, worked on goat's hair, wool, or cotton net, admitted as "Manufactures of Silk," of and from a British Possession.—T. O. 25th March, 1847.

Silk embroidery on hair, &c., such as Cachmere scarves, &c., when the produce of a British Possession in Asia, and imported through Alexandria, is to be admitted at the low duty, upon the proprietor's declaration as to produce.—B. M. 6th May, 1843.

⁽²⁾ Barège and Barège shawls are liable to duty as "Silk manufactures."—B. O. 1st August, 1843.

Silk net with lace applique, or pillow lace sewn or run thereon, deemed to be "Articles manufactured of silk," at value.—B. O. 18th May, 1850.

Silk watchguards of gimped caoutchouc, &c., to pay duty as "Silk manufactures."—B. O. 29th Feb., 1843.

Silk parasol bands and fasteners of the like materials to be charged as "Goods manufactured."—B. O. 24th June, 1848.

Silk thread covered with metal to be charged as "Goods manufactured."—B. O. 30th Dec., 1843.

All velvets, whether mixed with cotton, or otherwise, are to be charged with the rated duties, and in respect to various articles other than velvets imported from France, composed principally of Cotton and other materials, and in which only a very small portion of silk is introduced, such articles are to be charged with duty, as "Goods manufactured."—B. M. May 1st, 1830.

⁽³⁾ Gold Beaters' skin is liable to duty as "Goods manufactured."—B. O. 16th Oct., 1844.

SKINS, &c., continued :

		<i>£. s. d.</i>
— Bear	number	free
— Beaver	number	free
— Cat	number	free
— Chinchilla	number	free
— Coney	number	free
— Deer	number	free
..... Indian, half-dressed	number	free
..... tanned, tawed, or dressed	number	free
— Dog in the hair, not tanned, tawed, or in any way dressed	number	free
— Dog-fish, undressed	number	free
— Elk	number	free
— Ermine	number	free
— Fisher, undressed	number	free
— Fitch	number	free
— Fox	number	free
..... Tails	number	free
— Goat, raw or undressed	number	free
..... tanned, tawed, or dressed	number	free
— Goose, undressed	number	free
— Hair	number	free
— Huse	number	free
— Kangaroo	number	free
— Kid in the hair, undressed	number	free
..... dressed	number	free
..... and dyed or coloured	number	free
— Kolinski, undressed	number	free
— Lamb, undressed in the wool	number	free
..... tanned or tawed	number	free
..... and dyed or coloured	number	free
..... dressed in oil	number	free
— Leopard, undressed	number	free
— Lion	number	free
— Lynx	number	free
— Marten	number	free
..... Tails	number	free
— Mink	number	free
..... dressed	number	free
— Mole, undressed	number	free
— Musquash	number	free
— Nutria	number	free
— Otter	number	free
— Ounce	number	free
— Panther	number	free
— Pelts	number	free
..... tanned, tawed, or in any way dressed	number	free

SKINS, &c., continued :		£. s. d.
— Raccoon, undressed	number	free
— Sable	number	free
..... Tails or Tips, undressed	number	free
— Seal in the hair, not tanned, tawed, or in any way dressed	number	free
— Sheep, undressed in the wool	number	free
..... tanned or tawed	number	free
..... dressed in oil	number	free
— Squirrel or Calabar, undressed	number	free
..... tawed	number	free
..... tails, undressed.	value	free
— Swan, undressed	number	free
— Tiger „	number	free
— Weasel „	number	free
— Wolf „	number	free
..... tawed	number	free
— Wolverings, undressed	number	free
— and Furs or pieces of Skins and Furs raw or undressed	value	free
..... tanned, tawed, curried, or dressed, value		free
— Articles manufactured of Skins or Furs, for every 100 <i>l.</i> value		10 0 0
..... of and from a B.P. for every 100 <i>l.</i> val.		5 0 0
SMALTS (1)	cwt.	0 10 0
SNUFF. See <i>Tobacco</i> .		
SOAP, viz., Hard (2)	cwt.	1 0 0
..... of and from British Possessions	cwt.	0 14 0
— Soft (2)	cwt.	0 14 0
..... of and from British Possessions	cwt.	0 10 0
— Naples	cwt.	1 0 0
SPA WARE	for every 100 <i>l.</i> value	10 0 0
SPECIMENS of Minerals or Fossils	value	free
— Illustrative of Natural History	value	free
SPECKLED WOOD	ton	free
SPELTER, or ZINC (4), Crude in Cakes	ton	free
— rolled, but not otherwise manufactured, ton		free
— manufactures of	for every 100 <i>l.</i> value	10 0 0*
SPERMACETI, fine	lb. and value	free

(1) 8 and 9 Vict. cap. 90.

(2) Coloured imitation fruits, &c., to pay duty as "Hard Soap."—B. O. 25th June, 1849.

(3) Shaving Soap, not being Almond Paste, to pay duty as "Perfumery," when scented; as "Goods manufactured," when not scented.—B. O. 26th July, 1848.

(4) Oxide or White of Zinc, to be delivered free of duty.—G. O. 125. Grey oxide, free.—B. O. 18th March, 1850. Zinc in rods, for bolts, admitted free of duty.—B. O. 19th April, 1849.

SPIRITS.

£. s. d.

For restrictions on Spirits. See p. 5.*For allowances on Spirits in Warehouse*
See pp. 37 and 43, also "*Spirits, in Miscellaneous Orders.*"

SPIRITS, or strong Waters of all sorts, viz. :—

For every gallon of such Spirits or Strong Waters of any strength, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, viz. :—

SPIRITS, not being Spirits or Strong Waters, the produce of any British Possessions, in America, or any British Possessions within the limits of the East India Company's Charter, and not being Sweetened Spirits, or Spirits mixed with any articles, so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer (9 and 10 Vict. cap. 23) . . . gallon

0 15 0

..... Spirits or Strong Waters, the produce of any British Plantation in America, not being sweetened Spirits, or Spirits so mixed as aforesaid ⁽¹⁾.

If imported into England . . . gallon

0 8 2

" " Scotland . . . gallon

0 4 0

" " Ireland . . . gallon

0 3 0

..... Rum ⁽²⁾, the produce of any British Possession within the limits of the East India Company's Charter, not being sweetened Spirits, or Spirits so mixed, as aforesaid, in regard to which the conditions of the Act 3 Vict. cap. 8, have or shall have been fulfilled ⁽¹⁾.

If imported into England . . . gallon

0 8 2

" " Scotland . . . gallon

0 4 0

" " Ireland . . . gallon

0 3 0

..... Rum Shrub ⁽²⁾, however sweetened, the produce of, and imported from such Possessions, in regard to which the con-⁽¹⁾ 11 and 12 Vict. cap. 60.⁽²⁾ Rum and Rum Shrub from Prince of Wales' Island, and Province Wellesley; and Rum the produce of the Tenasserim Provinces are admissible at the low duty.—G. O. ¹⁸⁴⁹ and ¹⁸⁴² ₁₈₄₆.

SPIRITS, continued :		£.	s.	d.
ditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, or the produce of, and imported from a B. P. in America ⁽¹⁾ .				
If imported into England . . . gallon		0	8	2
" " Scotland . . . gallon		0	4	0
" " Ireland . . . gallon		0	3	0
..... Spirits or Strong Waters, the produce of any British Possession within the limits of the East India Company's Charter (except Rum), in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, not being sweetened Spirits, or so mixed as aforesaid ⁽¹⁾ .		0	15	0 ⁽²⁾
— Spirits, Cordials, or Strong Waters, not being the produce of any British Possession in America, nor of any British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, sweetened or mixed with any article, so that the degree of strength cannot be exactly ascertained by Sykes's Hydrometer; and perfumed Spirits to be used as perfumery only ⁽²⁾ .		1	10	0 ⁽²⁾
— Strong Waters, except Rum Shrub, being the produce of any British Possession in America, or of any British Possession qualified as aforesaid, sweetened or mixed with any article as aforesaid ⁽¹⁾ . gallon		1	0	0 ⁽²⁾
— Cordials and Liqueurs ⁽¹⁾ , except Rum Shrub, being the produce of any B. P. in America or of any B. P. within the limits of the E. I. Co.'s Charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, sweetened or mixed with any article, so that the degree of strength cannot be ascertained by Sykes's Hydrometer ⁽¹⁾ . gallon		0	9	0 ⁽²⁾

(1) 11 and 12 Vict. cap. 60.

(2) 4d. per gallon additional to be charged—8 and 9 Vict. cap. 90, s. 4.

(3) 8 and 9 Vict. cap. 90.

(4) Spirits in which medicinal herbs had been steeped, the hydrometer indicating an inaccurate amount of strength, to be charged with the duty of 9s. 4d. per gallon, as Cordials or Liqueurs.—B. O. 28th June, 1850.

Fruit preserved in spirits is to be charged with the duty of £10 per cent. on the value of the fruit, and the spirit duty on the quantity of spirit.—B. O. to Bristol, 4th Dec., 1827.

		<i>£. s. d.</i>
SPONGE	lb.	free
SQUILLS, dried	cwt.	free
— not dried	cwt.	free
STARCH (¹)	cwt.	0 1 0
— Gum of, torrified or calcined (¹)	cwt.	0 1 0
STAVESACRE	cwt.	free
STEEL, Unwrought	value and ton	free
— Manufactures of	for every 100 <i>l.</i> value	10 0 0
— Scraps	ton	free
STICKS. See <i>Canes or Sticks, &c.</i>		
STONE (²), viz., Stone in lumps, not in any man- ner hewn	ton	free
— Lime-stone	ton	free
— Flint	ton	free
— Felspar and Stones, for Potters' use	ton	free
— Pebble	ton	free
— For Lithography (³)	cwt.	free
— In Blocks, shaped, or rough, scapled	ton	free
— Slate in rough Blocks or Slabs	value	free
— Marble in ditto	solid feet	free
— Stone and Slate, hewn	ton	0 10 0*
— of and from the British Possessions, ton		0 1 0*
— Marble sawn into Slabs or otherwise manu- factured (⁴)	cwt.	0 3 0*
— of and from the British Possessions, cwt.		0 1 6*
— Mill, Burr, Quern, and Dog Stones, rough shaped, or hewn (⁵)	ton	free
STRAW OR GRASS FOR PLATTING	cwt.	free
SUCCADES (⁶), including all Fruits and Vegetables preserved in Sugar	lb.	0 0 6*
— of and from British Possessions	lb.	0 0 1*

(¹) These duties came into operation on the 1st of Feb., 1849.

(²) Ceremie Paste, a sort of stone having the appearance of glass, to pay duty as "Goods manufactured."—B. O. 16th Oct., 1844.

(³) Stone that has been lithographed, admitted free of duty.—B. O. 23rd May, 1844.

(⁴) Marble Slabs exceeding four inches in thickness, cut from a rough block, and having undergone no polishing subsequent to the sawing, are to be admitted duty free.—T. O. 30th Sept., and G. O. 6th Oct., 1842.

Marble tables, with wood stands, are to pay the rated duty on the marble tops and the *ad valorem* duty on the stands.—T. O. 4th Sept., 1840.

If Mosaic work be principally composed of marble, it must be charged with duty as "Marble manufactured;" but if Mosaic work be chiefly composed of stone, it must be charged as "Stone hewn."—B. O. No. 31, Aug. 9th, 1843.

(⁵) 9 and 10 Vict. cap. 102.

(⁶) Succades, the produce of the Channel Islands; sweetened with British refined sugar, to be charged with the foreign duty.—B. O. 7th Feb., 1843.

SUGAR.

11 and 12 VICT. Cap. 97. .

4th Sept., 1848.

No abatement or allowance of the duty to be made on account of damages received by Sugar during the voyage. See p. 14.

For allowances on Sugar in Warehouse, see "Sugar," in "Miscellaneous Orders." Also s. 22, p. 37.

SUGAR or MOLASSES, the growth and produce of any British Possession into which the importation of Foreign Sugar is prohibited, being imported from any such Possession, viz. :—

SUGAR Candy ⁽¹⁾ , Brown or White, refined Sugar, or Sugar rendered by any process equal in quality thereto cwt.	0 13 4
— White Clayed Sugar, or Sugar rendered by any process equal in quality to White Clayed, not being refined, or equal to refined cwt.	0 11 8
— Muscovado, or any other Sugar not being equal in quantity to white Clayed ⁽²⁾ cwt.	0 10 0
— Molasses cwt.	0 3 9

(¹) Brown Candy in small crystals, to be admitted to entry as "Muscovado Sugar," and no Sugar to be deemed Candy unless in bar, or Bar Candy broken down, and so palpable as not to admit of a doubt.—B. O. 19th May, 1849, No. 532.

Sweet Farina of Potatoes (not being the ordinary Potatoe Farina or starch, but chemically changed into a saccharine substance, stated by the Excise analytical chemist to produce as much alcohol as 85 per cent. of common cane sugar), ordered to pay duty as "Muscovado Sugar," &c.—B. O. 1st May, 1849.

(v) Sugar, the produce of the Tenasserim Provinces, Sugar from Prince of Wales' Island, and from Province Wellesley; Sugar and Molasses certified as the produce of the territories appertaining to the presidency of Fort William in Bengal, or of Fort St. George, as also Sugar the produce of Ceylon, may be admitted at the low duty.—9 and 10 Vict. cap. 63, s. 4; G. O. 20th Nov., 1846; and 7th July, 1846.

Sugar, Benares, Bimlipatam and Coringa, of the description usually imported, may be admitted at the lowest rate of duty charged on Muscovado Sugar; but with regard to such portions as are of a finer quality, the higher rates of duty must be charged, in conformity with the provisions of the Act regulating the duties on Sugar.—T. O. 6th Feb., 1849; 23rd Feb., 1850; and G. O. 12th 1849.

£. s. d.

SUGAR, continued :

Sugar or Molasses, the Growth and Produce of any other British Possession, being imported from any such Possession.				
Quality.	From & after 5 July, 1861, to 5 July, 1862.	From & after 5 July, 1862, to 5 July, 1863.	From & after 5 July, 1863, to 5 July, 1864.	From & after 5 July, 1864.
Candy, Brown or White, refined Sugar, or Sugar rendered by any process equal in quality thereto, for every cwt.	£ s. d. 0 17 0	£ s. d. 0 16 4	£ s. d. 0 15 4	£ s. d. 0 13 4
White Clayed Sugar, or Sugar rendered by any process equal in quality to White Clayed, not being refined, or equal to refined, for every cwt.	0 14 0	0 13 5	0 13 10	0 11 8
Brown Clayed Sugar, or Sugar rendered by any process equal in quality to Brown Clayed, and not equal to White Clayed, for every cwt.	0 13 0	0 12 5	0 11 10	0 10 0
Muscovado or any other Sugar, not being equal in quality to Brown Clayed Sugar.	0 12 0	0 11 6	0 11 0	0 10 0
Molasses, for every cwt.	0 4 6	0 4 4	0 4 2	0 3 9

Sugar or Molasses, the Growth and Produce of any Foreign Country, and on all Sugar or Molasses not otherwise charged with Duty.				
Quality.	From & after 5 July, 1861, to 5 July, 1862.	From & after 5 July, 1862, to 5 July, 1863.	From & after 5 July, 1863, to 5 July, 1864.	From & after 5 July, 1864.
Candy, Brown or White, refined Sugar, or Sugar rendered by any process equal in quality thereto, for every cwt.	£ s. d. 1 0 8	£ s. d. 0 19 4	£ s. d. 0 17 4	£ s. d. 0 13 4
White Clayed Sugar, or Sugar rendered by any process equal in quality to White Clayed, not being refined, or equal to refined, for every cwt.	0 16 4	0 15 2	0 14 0	0 11 8
Brown Clayed Sugar, or Sugar rendered by any process equal in quality to Brown Clayed, and not equal to White Clayed, for every cwt.	0 15 6	0 14 6	0 13 0	0 10 0
Muscovado or any other Sugar, not being equal in quality to Brown Clayed Sugar.	0 14 0	0 13 0	0 12 0	0 10 0
Molasses, for every cwt.	0 5 3	0 4 10	0 4 6	0 3 9

		£.	s.	d.
SULPHUR IMPRESSIONS	value	free		
SWEET WOOD	ton	free		
TALC	cwt.	free		
TALLOW (¹)	cwt.	0	1	6
— of and from British Possessions	cwt.	0	0	1
TAMARINDS	lb.	0	0	3*
— of and from British Possessions	lb.	0	0	1*
TAPIOCA	cwt.	0	0	6
TAR . last and barrel, each barrel not exceeding 31½ gallons		free		
— Barbadoes	cwt.	free		
TARES. See Seeds.		free		
TARRAS	hushel	free		
TARTARIC ACID	lb.	free		
TEA	lb.	0	2	1*
<i>The Ports into which only, Tea may be imported are enumerated in p. 6.</i>				
<i>No abatement of duty shall be made on account of damage received by any Tea during the voyage; but it shall be lawful for the importer to separate the damaged parts, and to abandon the same to the Commissioners of the Customs for the duty.—3 and 4 Wm. IV. cap. 101, s. 4; and 8 and 9 Vict. cap. 86, s. 32.</i>				
TRASLES	number	free		
TEETH, viz., Elephants'	cwt.	free		
— Sea Cow, Sea Horse, or Sea Murre	cwt.	free		
TELESCOPES	value	free		
TERRA, Japonica	ton	free		
— Sienna	ton	free		
— Verde	ton	free		
— Umbra	cwt.	free		
THREAD, unenumerated	value	free		
— LACE. See Lace.				
TILES	for every 100l. value	10	0	0*
— of and from British Possessions, for every 100l. value		5	0	0*
TIMBER. See Wood.				
TIN, viz., Ore and Regulus of	ton	free		
— in blocks, ingots, bars, or slabs	cwt.	0	6	0*
— of and from British Possessions	cwt.	0	3	0*
— Foil	lb.	0	0	6*
— Manufactures of, not otherwise enumerated, for every 100l. value		10	0	0

(¹) Vegetable Tallow is admissible free of duty.—B. O. 24th Sept. 1842.

	£. s. d.
TINCAL. See <i>Borax</i> .	
TOBACCO , unmanufactured (¹) . . . lb.	0 3 0*
— Manufactured, or Segars . . . lb.	0 9 0*
— Snuff . . . lb.	0 6 0*
— Stalks and Flour of . . .	prohibited
<i>Tobacco is restricted as to importation.</i>	
<i>See p. 3, 6 and 7.</i>	
<i>No abatement of duty shall be made on Tobacco on account of damage. See p. 14.</i>	
<i>The Ports into which only Tobacco may be imported are enumerated at p. 6.</i>	
TOBACCO PIPES of Clay . for every 100l. value	10 0 0
TONGUES (²) . . . cwt.	0 7 0
— of and from British Possessions . cwt.	0 2 0
TORNAL . . . cwt.	free
TORTOISE or TURTLE SHELL , unmanufactured, lb.	free
TOYS (³) (excepting Toy and Hand Mirrors, on which the Plate Glass duty will be levied), for every 100l. value	10 0 0*
TRUFFLES (⁴) . . . lb.	0 1 0*
TULIP WOOD . . . ton	free
TURMERIC . . . ton	free
TURNERY , not otherwise described, for every 100l. value	10 0 0
TURPENTINE , not being of greater value than 15s. per cwt. . . cwt.	free
— being of greater value than 15s. the cwt. (⁵), cwt.	0 2 0
— of Venice, Scio, or Cyprus . . lb.	free
— Oil, or Spirit of . . . cwt.	0 5 0*
— of and from British Possessions . cwt.	0 2 6*
TWINE . . . for every 100l. value	10 0 0
— of and from British Possessions, for every 100l. value	5 0 0
ULTRAMARINE . . . value and cwt.	free
VALONIA . . . ton	free
VANELLOES . . . lb.	0 5 0*

(¹) In all entries and accounts, Tobacco unmanufactured, is to be distinguished as "stemmed" or "unstemmed."—G. O. 1849.

(²) Pigs' Tongues admitted free of duty.—G. O. 1849.

(³) Agate marbles, being playthings for children, to be deemed "Agates not set."—B. O. 16th Nov., 1843.

(⁴) Truffles in bottles, whether preserved or not, to pay duty at 1s. per lb., and 5 per cent. additional.—B. O. 28th Feb., 1849. For weight of bottles, see p. 126.

(⁵) 8 and 9 Vict. cap. 90.

VARNISH, not otherwise described ⁽¹⁾ , for every 100l. value	£. s. d. 10 0 0
VASES, ancient, not of stone or marble value	free
VEGETABLES, all, not otherwise enumerated or described ⁽²⁾ value	free
— Preserved in Salt ⁽³⁾ , for every 100l. value	5 0 0
<i>Vegetable Juice is to be charged with duty in proportion to the quantity of Sugar contained therein, for which purpose, samples are to be forwarded to the Board.—T. O. 25th Feb., and B. O. 20th July, 1842.</i>	
<i>Vegetable Juice imported from Rotterdam is to be charged with the ad valorem duty of 20 per cent.; but great vigilance must be used to guard against any fraud being attempted to be practised upon the revenue by the importation of syrups containing Sugar.</i>	
—G. O. 4th Feb. 1843.	
VELLUM skin	free
VENEERS of Rosewood, Maple and other hard woods are liable to duty as "Goods manufactured.—G. O. 1843.	
VERDIGRIS ⁽⁴⁾ cwt.	0 5 0
VERJUICE tun	4 4 0
VERMICELLI lb.	0 0 1*
VERMILLION lb.	free
VINEGAR ⁽⁵⁾ tun of 252 galls.	4 4 0*
WAFERS for every 100l. value.	10 0 0
WALNUTS. See Nuts.	
WALNUT WOOD ton	free
WASHING BALLS cwt.	1 0 0
WATCHES, of Gold, Silver, or any other metal, for every 100l. value	10 0 0*
<i>Restricted as to importation.—See p. 2.</i>	

⁽¹⁾ Spirit Varnish to be charged with duty as "mixed Spirits," at £1 10s. 4d. per gallon.—G. O. 1846.

⁽²⁾ Mushrooms dried and cut, are to be admitted free, as "Vegetables unenumerated."—B. O. No. 71, 5th Feb., 1846.

⁽³⁾ Sauer Kräut or Sour Krout deemed to be "Vegetables preserved in Salt." Green Ginger preserved in Salt and Water to be charged with duty as "Vegetables preserved in Salt."—B. O. 3rd June, 1850.

⁽⁴⁾ 9 and 10 Vict. cap. 90.

⁽⁵⁾ In order that Vinegar, or Acetous Acid, of excessive strength, may not be brought into consumption, on payment of the duty as common Vinegar, all such liquors shall be tried with an acetometer, and when found above proof, the number of gallons to be charged with duty shall be such number as could be made from such liquors if diluted by water to the strength of proof.—8 and 9 Vict. cap. 86, s. 133.

Aromatic Vinegar is chargeable with duty as spirits sweetened.—B. O. June 4th 1849.

WATER, Cologne Water ⁽¹⁾ , the Flask (thirty of such Flasks containing not more than one gallon)	gallon	£. s. d.
— Mineral	gallon	0 1 0*
— Orange Flower Water	lb.	free
WAX, viz., Bees', in any way bleached	cwt.	0 0 1*
— unbleached	cwt.	free
— Myrtle	cwt.	free
— Sealing for every 100l. value		10 0 0
— Vegetable	cwt.	free
WELD	ton	free
WHALE FINS of British taking and imported direct from the fishery or from any British Possession in a British ship	ton	free
— of Foreign taking, and not prohibited, ton		free
WHIPCORD for every 100l. value		10 0 0
WILLOW SQUARES. See <i>Platting</i> .		
WINE ⁽²⁾ .		
WINE, the produce of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence, gallon		0 2 9*
— French, Canary, Madeira, Portugal, Rhenish, Spanish	gallon	0 5 6*
— Other sorts	gallon	0 5 6*
— of any description, not enumerated or otherwise charged with duty, of and from British Possessions ⁽³⁾	gallon	0 2 9
— the Lees of such Wine ⁽³⁾	gallon	0 2 9
<i>For allowances to be made on Wine, in warehouse, see "Wine," in Miscell. Orders.</i>		
<i>The full duties on Wine are drawn back, upon exportation or shipment as stores.</i>		
<i>No abatement of the duty on Wine is to be made on account of damage. See p. 14.</i>		
WIRE, viz., Brass or Copper. See <i>Copper</i> .		
— Gilt, Plated or Silver every 100l. value		10 0 0
WOAD	ton	free

⁽¹⁾ Cologne Water, when imported in flasks, is subject to the additional duty of 5 per cent. : but otherwise it is considered "Perfumed Spirits," and charged with the additional 4d. per gallon.—B. M. 6th Feb., 1880.

When imported in bottles of any kind other than the common long flask, one or more bottles are to be measured, and the contents charged as "Perfumed Spirits," also the bottles with the glass duty to which they may be respectively subject.—G. O. 1849.

⁽²⁾ For duties on Wine, the produce of the Channel Islands, see "Countervailing Duties."

⁽³⁾ 13 and 13 Vict. cap. 90.

TIMBER AND WOOD GOODS.		£.	s.	d.
TIMBER or WOOD, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lath-wood, or other Timber or Wood sawn, split, or otherwise dressed (except hewn), and not being Timber or Wood otherwise charged with duty, the load of 50 cubic feet.—14 & 15 Vict. cap. 62				
..... of and from British Possessions, load		0	7	6
— Deals, Battens, Boards, or other Timber or Wood sawn or split, and not otherwise charged with duty. ⁽¹⁾ —14 & 15 Vict. cap. 62 [See Table on opposite page] load		0	1	0*
..... of and from British Possessions . load		0	10	0
— STAVES ⁽²⁾ , if exceeding 72 inches in length, 7 inches in breadth, or 3½ inches in thickness.—14 & 15 Vict. cap. 62 load		0	2	9*
..... of and from British Possessions . load		0	9	0
..... Staves, not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ in thickness load		0	2	0*
— BIRCH ⁽³⁾ , hewn, not exceeding 3 feet in length, nor 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries . load				free
— FIREWOOD ⁽⁴⁾ . fathom of 216 cubic feet				free
..... of and from British Possessions, ditto		0	6	0
— HANDSPIKES, not exceeding 7 feet in length.—14 and 15 Vict. cap. 62 120				free
..... of and from British Possessions, 120		0	6	0
— Exceeding 7 feet in length.—14 & 15 Vict. cap. 62 120		0	0	6*
..... of and from British Possessions, 120		0	12	0
— HOOPS number		0	1	0*
				free

⁽¹⁾ Treennalls, rough or undressed, to be charged with duty as wood sawn, &c., except when made from teak and other woods, admitted duty free.—G. O. 1847.

⁽²⁾ Staves above 72 inches in length not in bond, application to reduce them refused.—B. O. 13th Aug., 1849.

Staves of fir, being batten ends, planed and dressed, liable to duty as "Wood planed or otherwise dressed."—B. O. 15th July, 1845.

⁽³⁾ Fir wood hewn, of these dimensions, imported for similar purposes, admitted free.—G. O. 1847. See also *Miscellaneous Orders*.

⁽⁴⁾ Old masts, if not reduced to Firewood, to pay duty as "Goods manufactured."—B. O. 28th June, 1844.

Willow sticks to pay duty as Firewood, on being reduced into lengths of 18 inches.—B. O. 26th April, 1844.

DEALS, BATTENS, PLANKS, &c.

(14 and 15 Vict. cap. 62.)

7th August, 1851.

In lieu of ascertaining the cubical contents in pile, the Importer may have the option, at the time of passing the first entry, in respect of Planks, Deals, Deal-ends, Battens, and Batten-ends, of entering the same by tale upon a computation of their cubic content, calculated according to the under-mentioned Scale, specifying in such entry the number and dimensions of the several pieces, included therein; and the Duties imposed thereon by this Act shall be ascertained, computed, and charged upon the Planks, Deals, Deal-ends, Battens, and Batten-ends included in such entry on the cubical contents thereof, computed in conformity with the said Scale:—

	PLANKS.	DEALS.	BATTENS.		
	3 × 11 in. and not above 3½ × 11½ in.	3 × 9 in. and not above 3½ × 9½ in.	3 × 7 in. and not above 3½ × 7½ in.	2½ × 7 in. and not above 2½ × 7½ in.	2½ × 6½ in. and not above 2½ × 6½ in.
	Cubic Feet.	Cubic Feet.	Cubic Feet.	Cubic Feet.	Cubic Feet.
Not above 4 feet in length..the 120	115	95	73	61	57
Above 4 and not above 5..the 120	144	118	91	77	71
Above 5 and not above 6..the 120	173	142	110	92	86
Above 6 and not above 7..the 120	202	166	128	107	100
Above 7 and not above 8..the 120	231	189	146	123	114
Above 8 and not above 9..the 120	260	213	165	138	128
Above 9 and not above 10..the 120	288	236	183	153	143
Above 10 and not above 11..the 120	317	260	201	169	157
Above 11 and not above 12..the 120	346	284	220	184	171
Above 12 and not above 13..the 120	375	307	238	200	185
Above 13 and not above 14..the 120	404	331	256	215	200
Above 14 and not above 15..the 120	433	354	274	230	214
Above 15 and not above 16..the 120	462	378	293	246	228
Above 16 and not above 17..the 120	490	402	311	261	242
Above 17 and not above 18..the 120	519	426	329	276	257
Above 18 and not above 19..the 120	548	449	348	292	271
Above 19 and not above 20..the 120	577	473	366	307	285
Above 20 and not above 21..the 120	606	496	384	322	300

Wood, continued:		<i>£. s. d.</i>
— KNEES, under 5 inches square.—14 & 15 Vict. cap. 62	120	0 3 0
..... of and from British Possessions, 120		0 0 3*
..... 5 and under 8 inches square.—14 & 15 Vict. cap. 62	120	0 12 0
..... of and from British Possessions, 120		0 1 0*
— LATHWOOD (1).—14 & 15 Vict. cap. 62 fathom of 216 cubic feet		0 12 0
..... of and from British Possessions, fathom		0 1 0*
— OARS.—14 & 15 Vict. cap. 62	120	2 5 0
..... of and from British Possessions, 120		0 3 9*
SPOKES for WHEELS, not exceeding 2 feet in length	1000	1 4 0
..... of and from British Possessions, 1000		0 1 0*
..... exceeding 2 feet in length	1000	2 8 0
..... of and from British Possessions, 1000		0 2 0*
— SPARS or POLES, under 22 feet in length and under 4 inches in diameter.—14 & 15 Vict. cap. 62	120	0 6 0
..... of and from British Possessions, 120		0 0 6*
..... 22 feet in length and upwards, and under 4 inches in diameter.—14 & 15 Vict. cap. 62	120	0 12 0
..... of and from British Possessions, 120		0 1 0*
..... of all lengths, 4 and under 6 inches in diameter.—14 & 15 Vict. cap. 62	120	1 4 0
..... of and from British Possessions, 120		0 2 0*
— TEAK (2) load		free
— for Ship-building, previously admitted at the same duty as Teak load		free
— WASTE WOOD, viz., Billet-wood or Brush-wood, used for the purposes of Stowage, for every 100 <i>l.</i> value		5 0 0*
..... of and from British Possessions, for every 100 <i>l.</i> value		0 5 0*
— Stringy Bark Wood, Blue Gum Wood, for Ship-building, and shaped for Treenails, not exceeding 3 feet in length (3) value		free

(1) Laths to pay duty as "sawn or split Wood."—G. O. 14th March, and 15th April, 1843.

(2) Certain Cuba timber imported by Mr. Tyrie, admitted for ship-building purposes as teak.—G. O. 8th Sept., 1843.

(3) 13th and 14 Vict. cap. 95, s. 23. Stringy Bark Wood is chargeable with duty, except when shaped as Treenails.—B. O. Aug. 20th, 1850.

Treenails, from the British Possessions are to be admitted free of duty.—G. O. 1857.

Wood, continued:		£. s. d.
— Locust Treenails, Green Hart, Mora and Locust Wood, for Ship-building ⁽¹⁾	value	free
— Shovel Hilts ⁽¹⁾	value	free
— Planed, or otherwise dressed or prepared for use ⁽²⁾ , and not particularly enumerated or otherwise charged with duty.—14 & 15 Vict. cap. 62	cubic foot	0 0 2
..... and further, for every 100%. value		10 0 0
..... of and from British Possessions, for every 100%. value		5 0 0*
— New Zealand Wood, being furniture Wood ⁽²⁾	ton	free
Wool, viz., Alpaca and Llama tribe.	lb.	free
— Beaver	lb.	free
— cut and combed	lb.	free
— Coney	lb.	free
— Cotton or Waste of Cotton Wool	cwt.	free
— or Hair, Goats'	lb.	free
..... Manufactures of. See <i>Hair</i> .		
— Hares'	lb.	free
— Sheep and Lambs'	lb.	free
WOOLLENS ⁽⁴⁾ , Manufactures of Wool, (not being Goats' Wool), or of Wool mixed with Cotton not particularly enumerated, not being articles wholly or in part made up	value	free
Articles or Manufactures of Wool (not being Goats' Wool), or Wool mixed with Cotton, wholly or in part made up, not otherwise charged with duty, for every 100%. value		10 0 0
..... of and from British Possessions, for every 100%. value		5 0 0
WORSTED	lb.	0 0 6*

(1) 13 and 14 Vict. cap. 95.

(2) Veneers of rosewood, maple, and other hard woods, liable to duty as "Goods manufactured."—G. O. 1847.

(3) All furniture wood may be admitted free of duty, without the particular description being distinguished; but ash, beech, birch, elm, fir, oak, or wainscot, is not deemed to be furniture wood.—G. O. 1847.

(4) Turkey Carpets.—G. O. 1846.

Woollen Shawls, with a fringe in the piece.—B. O. 11th Aug., 1846, and 12th Dec., 1848.

Blankets, in the piece, requiring only to be cut.—B. O. 27th May, 1846.

Broad Cloths, marked "Electoral," &c. (English cloth marks,) admitted to entry upon the marks being obliterated.—B. O. 7th Nov. 1848.

To pay duty as "Articles of Wool."

	£.	s.	d.
YARN, viz., Cable Yarn ⁽¹⁾ cwt.	0	3	0
— Camel or Mohair lb.			free
— Linen, Raw cwt.			free
— Raw Worsted Yarn ⁽²⁾ not dyed nor coloured, and not being fit or proper for embroidering or other fancy purposes, lb.			free
YEAST dried, may be delivered free of duty, as goods unmanufactured, unenumerated.— B. O. to Hull, No. 945, Dec. 7th, 1842.			
ZAFFRE cwt.			free
ZEBRA WOOD ton			free
ZINC. See <i>Spelter</i> .			
GOODS, Wares, and Merchandise, being either in part or wholly manufactured, and not being enumerated or described, nor other- wise charged with duty, and not prohi- bited to be imported into or used in Great Britain or Ireland, for every 100l. value	10	0	0
GOODS, unenumerated, not being either in part or wholly manufactured, nor enumerated or prohibited value			free

(1) 8 and 9 Vict. cap. 90, and 9 and 10 Vict. cap. 102.

(2) Yarn, unscoured, free.—B. O. 30th Sept., 1848.

Worsted Yarn, partially dyed, free.—G. O. 1st Nov. 1848.

Scoured, although not fit for embroidery, yet not being "Raw Worsted Yarn," deemed liable to duty.—B. O. 10th Dec., 1848.

Silk and worsted, spun together & not dyed, free.—G.O. 21st Sept., 1848.

RUSSIA COMPANY'S DUES(?).

The importer of goods from any place within the limits of the trade of the Russian Company; that is to say, from Archangel, Cronstadt, Narva, Onega, and St. Petersburg(?) is required to make a declaration at the time of entry to the following effect:—

"I do declare, upon the oath I have taken to the Russia Company, that the goods above mentioned were shipped on account of a freeman or freemen of the Company, or on account of a native subject or subjects of Russia, and that no other person, to my knowledge or belief, is either directly or indirectly concerned therein."

	s.	d.	Skins, continued:	s.	d.
Aniseed	cwt.	0 8	— Kolinaki and Badger		
Ashes, Pot and Pearl	ton	0 4	— timber	0 1	
Books, bound	cwt.	0 2	— Hare Skins	1000	0 2
Bristles	dozen lb.	0 4	— Fox Skins	100	0 4
Cantharides	100 lb.	1 0	— Sables	timber	1 6
Caviare	cwt.	0 2	— Swan Skins	piece	0 1
Copper	ton	0 4	— Wolf	skin	0 1
Cordage	cwt.	0 2	Tallow	ton	0 8
Corn	quarter	0 0	Tongues	100	0 2
— Flour and Meal	cwt.	0 0	Tow	ton	0 4
Castoreum	lb.	0 1	Wax, Bees'	cwt.	0 2
Down	100 lbs.	0 4	Wood, viz.:—		
Feathers for beds	cwt.	0 4	— Balks, above 5 inches		
Flax	ton	0 4	— square	120	0 4
Glue	cwt.	0 1	— under 5 inches		
Hair, Cow, or Ox	cwt.	0 2	— square	120	0 8
— Horse	cwt.	0 2	— Battens	120	0 1
Hemp	ton	0 8	— Clap Boards	120	0 1
Hides, dry and undrest, cwt.	0 1		— Beaks and Deal Ends		
— wet, red or Muscovy, each	0 0	4	— 120	0 8	
Iron	ton	0 2	— Fir Timber	load	0 1
Isinglass	cwt.	0 2	Wood, viz., Firewood, fathom	0 1	
Junk and Rope	ton	0 2	— Handspikes	120	0 1
Linen...for every 100l. value	1 0		— Lathwood	fathom	0 1
Mats	100	0 2	— Mast, great	each	0 2
Oakum	ton	0 8	— middle & small, each	0 1	
Pitch and Tar	last	0 2	— Oak Boards	120	0 5
Resin	cwt.	0 1	— Plank	load	0 8
Rhubarb	lb.	0 1	— Timber	load	0 2
Saltpetre	cwt.	0 1	— Oars	120	0 4
Seed (except Aniseed)	qr	0 0	— Palling Boards	120	0 1
Skins, viz., Bear Skins	each	0 2	— Spars	120	0 2
— Squirrel, timber of 40			— Staves	120	0 1
— skins	0 1		— Wainscot Logs	load	0 2
— Ermines	timber	0 2	Wool	cwt.	0 1

(?) Goods not rated in this Table, are to pay $\frac{1}{2}$ per cent. according to the value, on the declaration of the importer.

(?) All persons trading from those places to the United Kingdom are required to become freemen of the Russia Company (the expense of which is $\$1$), for which purpose, application must be made to THOMAS COPE, Esq., the Secretary, Long Room, Custom House, London.

LONDON PORT DOCK DUTIES⁽¹⁾.

For every ton burden of every Ship or Vessel entering inwards or arriving in the Port of LONDON from, or clearing Outwards or departing from the said Port for, the following Countries and Places :—

	s.	d.
ANTWERP	}	
BRABANT		
BREMEN		
DENMARK		
FLANDERS, or any other part of the NETHERLANDS		
FRANCE within USHANT		
GERMANY, any part of, bordering on or near the GERMANIC OCEAN		
GUERNSEY, JERSEY, ALDERNEY, and SARK		
HAMBURGH		
HOLLAND, or any other of the UNITED PROVINCES		
HOLSTEIN	}	0 0½
IRELAND		
LAPLAND, on this side of the NORTH CAPE		
MAN, ISLE OF		
NORWAY		
BALTIC SEA, any country or place within		
COURLAND		
FINLAND		
LAPLAND, beyond the NORTH CAPE		
LIVONIA		
POLAND	}	0 0½
PRUSSIA		
RUSSIA, without or within the BALTIC SEA		
SWEDEN		
AMERICA, NORTH, any of the British Colonies or Provinces in		
AMERICA, any of the UNITED STATES OF		
AZORES, any of		
CANARY ISLANDS, any of		
FLORIDA		
FRANCE, between USHANT and SPAIN		
MADEIRA ISLANDS, any of		
PORTUGAL		
SPAIN, without the MEDITERRANEAN		
AFRICA	}	0 0½
AMERICA, SOUTH		
CHINA		
EAST INDIES		
FRANCE, within the MEDITERRANEAN		
GIBRALTAR		
GREENLAND		

⁽¹⁾ 4 and 5 Wm. IV. cap 82.

LONDON PORT DOCK DUTIES, continued:

LOUISIANA	s. d.
MEDITERRANEAN or ADRIATIC SEA, any country, island, port, or place within, or bordering on or near	
MEXICO	
PACIFIC OCEAN, any country, island, port or place within, or bordering on or near	0 0½
SPAIN, within the MEDITERRANEAN	
WEST INDIES	
Any other country, island, port, or place to the south of 25 de- grees of North Latitude	

*For every ton burden of every ship or vessel trading coastwise
between the port of London and any port or place in the
United Kingdom, for every voyage in and out* 0 0½

Exemptions from the London port or dock duties:—

Any of her Majesty's ships of war, or any ship or vessel whatsoever, being the property of her Majesty, or of any of the royal family.

Any ship or vessel coming to or going coastwise from the port of London, or to any part of Great Britain, unless such ship or vessel shall exceed forty-five tons register tonnage.

Any ships or vessels entering inwards, or clearing outwards, where the cargoes are reported for exportation, and ultimately the ships or other vessels leave the port, without breaking bulk, or taking in merchandise for the purpose of exportation.—8 and 9 Vict. cap. 86, s. 139. (Regulation Act.)

Any vessel bringing corn coastwise, the principal part of whose cargo shall consist of corn.

Any fishing smacks and boats; and vessels for passengers.

Any vessel navigating the River Thames above and below London Bridge, as far as Gravesend only.

Any vessel entered inwards or outwards in ballast.

4 and 5 Wm. IV. cap 82.

ORPHAN DUES

PAYABLE ON

WINE IMPORTED INTO LONDON.

Cape and Madeira, the pipe	s. d.
French, the hogshead	1 10
Lisbon, the pipe	1 0
Portugal, the pipe	2 8½
All other sorts, the pipe	2 3
All other sorts, the pipe	2 2
The above wines, when imported in cases, per case	0 3

INLAND REVENUE DUTIES PAYABLE IN THE UNITED KINGDOM.

Five per cent. must be added to those duties marked with an asterisk,
and 4d. per gallon on spirits marked (a).

	Gt. Britain.			Ireland.		
	£	s.	d.	£	s.	d.
HOPS lbs.	0	0	2*			
MALT, made from Barley, . . . bushel	0	2	7*	0	2	7*
— made from Bear or Bigg, in Scotland or Ireland only, bushel	0	2	0*	0	2	0*
PAPER, viz., Glazed Paper, Sheath- ing Paper, Button Paper, Mill- board, Pasteboard, and Scale- board, made in the United Kingdom lb. (1)	0	0	1½*	0	0	1½*
SOAP, viz., Hard lb. (2)	0	0	1½*			
— Soft lb. (2)	0	0	1*			
SPIRITS (1), of the strength of Hydro- meter proof, as ascertained by Sykes's Hydrometer, viz.:—						
— made in England gallon	0	7	6(a)			
— made in Scotland, for home con- sumption gallon	0	3	4(a)			
— made in Ireland, or which shall be warehoused in Ireland, and taken out for home use, gallon				0	2	4(a)

(1) 2 and 3 Vict. cap. 23, 11th Oct., 1839.

(2) 3 and 4 Vict. cap. 49, 15th July, 1840.

(3) 3 Vict. cap. 17, s. 3, 16th May 1840.

	Gt. Britain. £ s. d.	Ireland. £ s. d.
SPIRITS, continued :		
— made in Ireland, and warehoused there, free of duty, and which shall be removed into Scotland for consumption . . . gallon	0 3 4(a)	
— Imported from Scotland or Ireland into England from the warehouse . . . gallon	0 7 6(a)	
— of the nature or quality of plain British Spirits ⁽¹⁾ , made in Guernsey, Jersey, Alderney, or Sark, and imported from any of the said islands into England . . . gallon	0 9 0	
— Imported into Scotland, . . . gallon	0 4 10	
— Imported into Ireland, . . . gallon		0 3 10
SUGAR ⁽²⁾ manufactured in the United Kingdom, from whatever material made ⁽³⁾ . . . cwt.	0 11 0	0 11 0

(¹) For regulations respecting the importation of plain British spirits, see "Abstract of the Laws regulating the trade with the Islands of Guernsey, Jersey, &c." Spirits, the manufacture of the Channel Islands, are under the management of the Excise.—8 and 9 Vict. cap. 65, s. 2.—31st July, 1845.

8 Vict. cap. 13—8th May, 1845.

(²) All sweets and saccharine matter, which shall resemble or be in the form or imitation of sugar, or which shall be capable of being used as a substitute for sugar, shall be deemed and taken to be sugar, within the meaning of the Act 3 and 4 Vict. cap. 57, s. 3.—10 Aug., 1840.

(³) 13 and 14 Vict. cap. 67.

THE
WATERSIDE PRACTICE
OF THE CUSTOMS,
AS FOLLOWED IN THE PORT OF LONDON.

THE Waterside Practice is here designed to explain the Landing duties of Customs' business, as pursued on the River, at the various Docks, Quays, Examination Floors, Baggage and Bonding Warehouses, Wood Yards, &c., by shewing the nature and use of the several documents employed, the particulars required, as well as the mode of computing and recording accounts of goods and merchandise imported. In accomplishing this object, it was thought that the natural order of following vessel and cargo, from the period of arrival, through the successive processes as they arise, until the final clearing of the cargo—accompanying these with all necessary explanations, forms and examples—was that best adapted to answer the end proposed.

Ship's Reports.—The Master of every merchant vessel, within 24 hours of entering the port of arrival, is bound to *Report* his cargo to the Chief Officer of Customs, agreeably to the particulars set forth in the 7th section of the Regulation Act.

Entries. (1)—The agents, consignees or proprietors of the cargo, being advised of its arrival by receipt of Bills of Lading or other intimation, enter their several goods by passing, when fully cognizant of the contents, perfect prime warrants; or, when not sufficiently informed, Sight Entries, and obtain thereon an order from the Registrar at the station where the ship unloads, addressed to the Tide-waiter in charge of the vessel, to discharge the packages specified in the warrant for examination by a Landing-Waiter at some authorised Wharf, Dock, or Legal Quay therein named: or to allow

(1) For Forms of Entries and further particulars, see fol. 173.

them to be examined on board by a Landing-Waiter and transhipped; or, unladen into craft for transhipment, when so directed by the order. The Landing-Waiter being thereafter held responsible for their proper treatment so long as the goods continue in his custody. Every Entry should contain the names of the ship, the master, the port or ports whence she sailed, the date of entry, together with the name of the person or firm entering the goods, also the correct marks, numbers and descriptions of the several packages; but the particulars required of the goods contained therein will be found to differ, according to the description of Entry made. Entries are divisible into two classes, the perfect and the imperfect; and the former subdivide themselves into *Free Warrants*, *Bills of Store*, *Prime Duty Paid*, and *Post*, and *Prime Bonding Entries*. These are all perfect for the goods and quantities described thereon. *Sights*, and *Imperfect Warehousing Entries*, passed agreeably to report by masters, or owners of vessels discharging at the Legal Quays or Sufferance Wharves for the purpose of clearing their ships, form the imperfect class; and these require to be completed by subsequent perfect entries either duty paid, or Bonding.

Free Entries require a correct description of the article as set forth in the Customs' Tariff, and need not absolutely bear any specific quantity—the amount found upon examination being recorded by the Landing-Waiter upon the bill used for statistical purposes—but usually, an amount sufficient to cover the importation is entered; and when entered agreeably to invoiced particulars of articles and quantities, the deliveries are much facilitated. (1)

Entries by Bills of Store (2) are made for British goods previously exported, and lacking sale within six years, are returned. Upon these, free delivery is granted, when drawback has not been received.

Prime Duty Paid Warrants should contain a full description of the goods agreeably to the ratings they are liable to in the table of duties, and the precise quantities of each intended to be entered: and, should such quantities not suffice to cover the importation of each article, save for corn and goods paying duty by tale, a *post Entry*, referring to the prime duty paid, and containing like particulars, may be passed for the differences now ascertained to exist. Also, when duty is paid in excess on the prime, an *Over Entry*, or a *Special Certificate* may be obtained for a return of the amount overpaid.

Prime Bonding Warrants should contain the usual particulars and a statement, where the merchandise is to be bonded. But for the goods, a general description, not necessarily identifying them with a precise rating in the Tariff, will suffice. After examination, bonded goods are transferred from the custody of the Landing-Waiter to that of the warehouse-keeper's locker, and delivery orders

(1) See *Free Goods*, fol. 122.

(2) See *Form of Entry*, fol. 131.

are granted for them by the warehouse-keeper, on receipt of proper "Home Consumption Warrants," "Export Entries," or "Removal notices," for either of which latter purposes, bond is previously given to ensure their due disposal. And, on removal under bond of goods from one port to be warehoused at another, in addition to the endorsement on the entry of the quantity of goods received, any increase or decrease must be noted, not only of such as may have arisen in transit, but all that has accrued since the original importation of the goods. (1) Also, for goods so removed and constructively warehoused, an additional bill must be required from the party entering the goods, to be endorsed by the Landing officers in a similar manner, and transmitted to the Examiner.

Sights are imperfect Entries, to enable the merchant, by a previous examination of his goods, in the presence of proper officers, to make perfect entry thereof; and they are only granted upon declaration of his inability, from lack of sufficient information otherwise so to do. With the declaration of the proprietor, or his agent, and where liable, the amount deposited, the face of a Sight must bear the usual particulars of the ship, date, &c. The descriptions of the packages and the contents, however, are taken from the Bill of Lading, with which and the ship's report they should agree. They may be, for the latter, of the most general kind; as "Merchandise" "Contents unknown;" or, indeed, left blank, if the shipment be so inserted on the Bill of Lading, therein differing from prime Bonding Warrants; for although with them general terms may be employed, such as "Sugar," when varied qualities and ratings of that article are contained; or, "Silk Manufactures," when ribbons, piece goods and manufactured articles, all separately rateable, are embraced; yet, were other goods found therein not fairly coming under the general term used, they would in Warehousing entries be deemed unentered, and treated accordingly: but as respects Sights, it is otherwise. Within three days of the date of examination, or when reason sufficient is assigned by the applicant in writing, that he is entitled to the indulgence, a farther extension of time, not exceeding three additional days may be granted by the superior officers, perfect entry must be made. Sights then are perfected by endorsing the exact weight, tale, gauge, measure or value of each several rating for every package borne upon them; and by one or other, or partially by each of the different kinds of perfect entry, the whole of the goods contained in all of the packages are endorsed, and with proper corresponding Bills, again passed through the Long Room of the Custom House, and converted into one or more perfect warrants. Goods omitted to be endorsed are treated by the officers of Customs as unentered.

Imperfect Warehousing Entries are permitted to the master or owner of any ship lying alongside the Legal Quays, or Sufferance

(1) G. O., § 47.

Wharves, south of the Thames from London Bridge eastward to Dockhead, under such general description as is contained in the report, for any goods which shall not have been entered by the owners thereof within 48 hours from the day of report, upon condition that perfect entry be made by the proprietor within one month of the date of landing. Such goods consequently are liable to seizure for inaccuracy of entry only after the lapse of a month, or after the proprietor's perfect entry has been passed; and if perfect entry be not made, or a delivery order obtained, as prescribed by 9 and 10 Vict. cap. 39, the goods may be placed in the Queen's warehouse, and dealt with as if landed by Bill of Sight.—B. M. 1st June, 1850.

All prime warrants, when received, are entered by the Registrar or his clerks, into official books prepared for the purpose, destined to contain the officers' examinations or Customs' accounts, raising the charge for duty, &c. Bonding entries exclusively, are entered into *Red*, all other descriptions into *Blue Books*; nevertheless, in the blue books are inserted *Short Copies*, or abstracts of all warehousing entries and examinations, for the information of the Jerquer in checking the returns of the cargo; the red books, when completed by the Landing Waiter and compared by the Registrar, being forwarded to the Controllors of warehousing accounts, who thence take charge and issue the final order for delivery of these goods. When returned by the Landing Waiter completed, the blue books of each ship and voyage are collected together; the various documents, such as the report, warrants, lighter notes, and Board's papers collated, and the whole carefully examined by the Registrar, to ascertain that the cargo has been fully discharged, and properly accounted for. They are then passed to the Jerquer, to be finally examined and stored.

Examinations.—Excepting those in transit warehoused for immediate transshipment, wholly, or in part, an examination of all goods imported must be made; and in the assessment for duty the landing practice is to take weighables at, or as near, a net weight as can conveniently be done, regard being had to the preservation of the goods, and a due dispatch of business. At the Queen's warehouse, packages are opened and repacked by *Customs' Weighers*; but elsewhere, the duty of bringing goods to the scale, and of opening them for examination, is done at the expense of the merchant.

In weighing, the scale should preponderate on the goods side, except in the case of tobacco, when the weight side should incline—1 lb. when the weight does not exceed 450 lbs. and 2 lbs. when above that quantity, being deducted from each package for draft. A draft allowance of 1 lb. also, deducted with the Tare, is made upon packages of Tea weighing upwards of 28 lbs. gross, but without reversing the inclination of the scale. In taring, however, a standing beam is always received. On completion of the work, all proper deductions having been taken, and the account made up, it should be left in the particular weight or measure by which the article is rated.

Bullion, Diamonds, Fresh Fish of British taking, imported in British vessels, and *Lobsters* however taken, being admissible *without Report or Entry*, their examination is recorded in special books for each station, lodged with the Registrar.

Free Goods ⁽¹⁾ now form the more considerable proportion, both in bulk and value, of the country's importations, and for them generally, the landing accounts of wharfingers and dock companies may be taken; whilst for all such imported in bulk to be delivered by craft, when the warrant is endorsed by the merchant with his invoice weight or tale, weighing or tallying may be dispensed with, and the account furnished adopted for the official return. Landing officers, however, are enjoined to be as vigilant in their examinations of these as of duty goods, in order to prevent their being fraudulently used as a cloak to pass such as may be chargeable; and the practice is, with those encased, carefully to survey the whole number of packages externally, and, provided the general appearance does not give reason to suspect fraud, select, as in other partial examinations, at least one in ten for opening. Previous to delivery, it is essentially necessary that the Landing Surveyor's attention should be called to all not imported in bulk, that he may satisfy himself of the correctness of each rating, and return and notify his check examinations and inspection in the official book.

Sight Entries.—Since no definite intimation of contents is afforded by sights in order to obtain accurate particulars for checking the perfect entry, a thorough examination of each package should be made by the officer. This is usually done at the same time and in conjunction with the merchant or his agent; but it is by no means imperatively so. It is essential that the officer should make himself fully acquainted with the nature, varieties, quantities, qualities and proper ratings of goods so entered; and when the Sight expresses that the goods are to be warehoused for exportation only, each package must be opened, but a less strict examination is permissible, the officer taking care that the perfect bonding entry bears a like limitation to the sight.

Partial Examinations.—Bonding entries for exportation only, with an endorsement specifying the particular contents of each package, both as regards the tariff rating and quantities of every article contained therein, are thus treated. A selection of about one package in ten is made by the Landing Surveyor, and which are examined by the Landing Waiter; and, if found to correspond with the endorsement, the whole number are warehoused and account rendered agree-

⁽¹⁾ With entries for free goods importers are to furnish an additional bill, to be forwarded with the warrant to the Registrar, who should enter the latter in the Blue Book, and attach the bill thereto. The Landing Waiter, after examination, endorsing the bill with the actual quantity landed, returns it and the Book to the Registrar, to be by him daily transmitted to the Examiner of Accounts.—B M. 12th Sept., 1849.

ably to the endorsed particulars: but, if the contents differ, then the whole number of packages should be fully examined and warehoused agreeably to the contents found, as in ordinary bonding entries. Nor are goods, warehoused for exportation only, admissible for home consumption, without authority from the Board of Customs, and after full examination. Goods for transhipment, when so reported and entered are specially treated as directed by B. M. 18th May, 1850, which will be found fully detailed in the Miscellaneous Orders. To all goods paying duties *ad valorem*, the Landing Surveyor's attention should be called previously to bonding.

Damaged Goods.—In proportion to the amount sustained, a remission of duty is granted upon goods receiving damage during the voyage, with the exception of the articles set forth in the 32 sec. Regulation Act. (See p. 14.) The claim must be a written one, made whilst the goods remain in the custody of the Crown, and within *four days* of their first examination, saving such goods as have been landed under a Master's Imperfect Entry; in which case the Board of Customs have decided that four days should be allowed from the time perfect entry was made by the merchant (1). Declarations from the proprietor that the goods were shipped in sound condition, and from the master (2) that such damage was received after shipment and before landing in the United Kingdom, must be appended. Such a claim being furnished, the Landing Officers proceed to survey the goods, and agreeing with the merchant, report to the Board the proportion of allowance to which they consider them entitled; or, in case they deem themselves incompetent to determine, or the merchants be dissatisfied with the abatement proposed, a reference is made through the Collector and Controller—names being submitted in the Officer's report—to two disinterested merchants experienced in such goods, who survey them and subscribe a declaration of the amount, that in their estimation the goods are lessened in their true value; which being submitted to the Board and approved, is allowed by damage certificate, if duty has been paid on importation, or deducted from the foot of the account, if they be warehoused.

Seizures.—Regular forms being provided, the officer fills up the proper seizure notes and a duplicate receipt, which he sends with the goods to the Queen's warehouse, obtaining from the warehouse-keeper one receipt in return, which he appends to the official book. But in important matters, after lodging the goods as above described, the circumstances are forthwith communicated to the Board in a special statement.

Goods Undervalued.—When a difference of opinion exists in regard to the importer's declared value regulating the duty on his goods, officers detain them until satisfied as to their exact worth, and notify their determination to him when reserving them for the

(1) B. M. Feb. 22nd, 1832.

(2) See *Forms of Declaration*, Nos. 8 and 9, pp. 28 and 29.

consideration of the Board. Should he apply for their restoration on the petition being referred to them, they report the circumstances of detention, values given and estimated, with the corresponding amounts of duty, and await their Honour's decision. In case the merchant declines to apply, the officers within seven days of the examination themselves report the facts with like particulars, for the Board's directions.

The following duty-goods are usually weighed net :—

Books,	| Straw Plating, with 2 per cent.
Bugles,	| allowance for bands,
Metals,	| Sausages,
Opium from Turkey, with 2 per	| Segars,
cent. allowance for chaff ad-	| Tobacco,
hering thereto.	| Vanelloes, &c.
Straw and Chip Hats,	

Cheese from Holland, when loose, and Copper Ore are generally weighed in tubs, barrows, or boards that have been previously tared. Butter, Raisins, drums of Figs, and other small packages are weighed 5 or more in a draft according to size and weight.

Beads and Bugles of Glass are usually unpacked and weighed in their strings, or strings and papers. In the former case, 2 per cent., tare is allowed for Mops and Strings, 5 per cent. for Mops, Papers, and Strings.

TARING.

IN cases where goods cannot conveniently be weighed net, the weight of package, all internal wrappers, papers, strings, &c., should be obtained and deducted from the gross to produce net weight; this is termed taring. Taring is determined in several ways, as :—

By Actual Tare, or, after turning out the goods, taking the weight of each package and enclosure, and subtracting the same from the gross. This is performed by Landing Waiters, all other descriptions of Tare being settled and written off in words at length, with initials and date, by Landing Surveyors.

By Average, thus :—With packages varying little from each other, a limited portion is selected by the landing officers, and their contents turned out, when they are tared by the Landing Surveyor, and an average struck that is allowed for the whole number.

By Per Centage, thus :—When packages vary considerably one from another in their gross weights, but bear a relative proportion, it is usual to select a few differing that shall together equal the average weight, then turn out, tare, and convert these into either a per-centage or a per-package rate, which may be applied as before.

By an Allowed Tare, is understood, one agreed upon by the Landing Surveyor and the merchant, or his agent; and applied either per package, per cent., or by proportionate deduction, as may be most convenient.

By a Super Tare, is meant, a special allowance granted for increase of weight of package, &c., from water imbibed by it in a leaky ship; or, when gross weight regulates the tare, as in British Plantation sugar in casks, from part of the contents being washed out.

N.B.—Tares once adjusted by the Landing Officers, in conjunction with the merchant, or his representative, must stand as final, G. O. $\frac{1}{11}$; and officers are strictly enjoined not to take any cognizance of goods after they shall have been passed and delivered, without the express sanction of the Board.—G. O. $\frac{1}{11}$.

THE UNDERMENTIONED

TARES AND ALLOWANCES

ARE USUALLY MADE ON—

ALMONDS— $\frac{1}{8}$ parts allowed for shells beyond the tare per package.

ANCHOVIES— $\frac{1}{2}$ part allowed for salt and pickle, and tare for small barrels weighing about 15 lbs., 8 lbs. each,—or double barrels, tare 15 lbs. each.

BEER, Spruce—in kegs of from 2 to 4 gallons; 1 in 10 is allowed for filling up.

BOTTLES (Wine) of Common Glass, viz.:—

	quarts.	pinta.
Champagne Shaped	24 lbs.	15 lbs. per dozen.
English	19	11 "
Rhenish	16	11 "
Claret and Brandy	14	9 "
Geneva, square 8 to 11 gills		
each	20	"
" 4 to 6 " 14		"

—G. O. 13 August, 1842.

Truffles—Magnums, 3 lbs. 6 oz., quarts, 2 lbs. 2 oz., pinta, 1 lb. 4 oz., and half-pinta, 14 oz. each.—B. O. 28th Feb., 1849.

BUTTER—

Port.	Kind.	Size of Cask.	Average Wt. of Five.	Tare each.
Haarlingen,	Friezland, Zwoll, and Groningen,	$\frac{1}{8}$	cwt. qr. lbs.	lbs.
		$\frac{1}{8}$	5 0 0	18
		$\frac{1}{8}$	2 2 0	10
		$\frac{1}{8}$	1 1 0	8
Hambro, Keil, & Wyborg.	Holstein & Keil,	$\frac{1}{8}$	7 0 0	30
		$\frac{1}{8}$	5 0 0	21
		$\frac{1}{8}$	3 1 10	19
		$\frac{1}{8}$	2 3 0	14
Hambro, Embden & Leer, Rotterdam,	Embden & Leer,	$\frac{1}{8}$	3 0 20	16
		$\frac{1}{8}$	1 2 10	8
	Black Jacks,	$\frac{1}{8}$	5 0 10	24
		$\frac{1}{8}$		
	all round per B. O. 7 May, 1844.			10

N.B.—Zwoll Casks from Rotterdam carry the same tare as those from Haarlingen.

CAPERS—Casks not exceeding 2 cwt. tare $\frac{1}{6}$ part.

„ from 2 to 5 „ $\frac{1}{4}$ „

„ exceeding 5 „ $\frac{1}{2}$ „

CLOVER SEED in Deal Casks . . Rotterdam 8 per cent.

„ Oak ditto „ 10 „

ESSENTIAL OILS—In Copper Jars, weighing as under:—

About 3 qrs. 24 lbs. . . 19 lbs. each.

„ 2 23 . . 14 „

N.B.—The foreign tares will generally be found marked thereon.

FIGS—Drums, tare 3 lbs.

„ Half Ditto 2

„ Quarter ditto $1\frac{1}{2}$

„ Small ditto 1

FLAX—Tare for Canvass wrappers, 8 ounces each.

HONEY in jars—Tare $\frac{1}{2}$ part; also 12 lbs. = 1 gallon.

HOPS—Tare about 16 per cent. If kiln-dried 4 per cent.

LIQUORICE JUICE—7 per cent. for leaves.—G. O. 6 June, 1837.

MACCARONI Baskets from 9 lbs. to 12 lbs. each.

MARBLE AND SLATE PENCILS—About 10 per cent.

OLIVES— $\frac{1}{2}$ to $\frac{1}{4}$ part allowed for ullage.

OPIMUM—From Turkey and Egypt, 2 per cent. allowed for chaff.

PHOSPHORUS in Water—The net described weight is usually taken.

POTATO Tins, 16 lbs. each.

— $\frac{1}{2}$ ditto, 8 lbs. each.

POTS, Melting—10 per cent. for breakage.—G. O. 17 Feb., 1844.

QUININE is usually imported in ounce bottles, and half-an-ounce each bottle is written off for paper, corks, and wax, with one ounce net for Quinine; leaving the difference between these and the gross weight to be charged as bottles of glass. Or;

From the gross weight, deduct the ascertained weight of the bottles with one ounce each added, and the remainder will be the proper tare for paper, corks and wax.

RAISINS—Malaga. Denia and Smyrna.

In Boxes . . 6 lbs. 10 lbs. each.

$\frac{1}{2}$ 4 6 „

$\frac{1}{4}$ 2 2 „

$\frac{1}{8}$ 1 1 „

— Smyrna Casks are Tared and averaged, or reduced to a percentage rate.

SILK—Bologna 10 per cent.

Messina 8 „

Turkey, double Tare 7 lbs. ea. bale.

Spanish, thick bags and ropes 7 lbs. ea. bale.

Irregular packages:—

From 100 lbs. to 129 lbs 4 lbs. ea. bale.

130 149 . . . 5 „

150 179 . . . 6 „

180 209 . . . 7 „

210 259 . . . 8 „

260 309 . . . 9 „

310 339 . . . 10 „

340 369 . . . 11 „

TARES AND ALLOWANCES, continued :

For manufactured Silks only, the following weights are used in Taring. Viz. :—Weights of 50, 25, 15, 10, 5, 3, 2, and 1 parts; 100 of such parts being equal to 1 lb. Hence in Taring :—

4 parts give	1 oz.	54 parts give	9 ozs.
10	2	60	10
16	3	66	11
22	4	72	12
29	5	79	13
35	6	85	14
41	7	91	15
47	8	97	16 or 1 lb.

In taring Silk Ribbons, Cartons of the same size only, and containing a like description of Ribbon, with the same number of pieces in each, shall be tared together. Cartons selected for taring are to be of average gross weight, and not less than one in ten.—B. M. 13th March, 1844. And the selection of all packages and articles of Silk manufactures for taring, is to be made by the Landing-Surveyor.—B. M. 28th Jan., 1843.

SUGGAGES in jars—Tare $\frac{1}{2}$ part.

SUGAR—*British Plantation Tares*.—G. O. 11 Dec. 1821.

	cwt.	cwt.	cwt.	qr.	lbs.
" Upon Hogsheads 17 and upwards	Tare allowed	1	3	0	
" " 15 and under 17	"	1	2	0	
" " 12 15	"	1	1	12	
" " 8 12	"	1	0	0	
Under 8, 14 per cent., or 14 lbs. per cwt. is allowed, therefore—					

cwt.	qrs.	lbs.	cwt.	qrs.	lbs.	lbs.	
0	0	4 to 0	0	11	gives	1	tare
0	0	12 . . 0	0	19	...	2	...
0	0	20 . . 0	0	27	...	3	...
0	1	0 . . 0	1	7	...	4	...
0	1	8 . . 0	1	15	...	5	...
0	1	16 . . 0	1	23	...	6	...
0	1	24 . . 0	2	3	...	7	...
0	2	4 . . 0	2	11	...	8	...
0	2	12 . . 0	2	19	...	9	...
0	2	20 . . 0	2	27	...	10	...
0	3	0 . . 0	3	7	...	11	...
0	3	8 . . 0	3	15	...	12	...
0	3	16 . . 0	3	23	...	13	...
0	3	24 . . 1	0	3	...	14	...
2	0	0				28	...
3	0	0				42	...
4	0	0				56	...
5	0	0				70	...
6	0	0				84	...
7	0	0				98	...

SUGAR, continued:

SUGAR—*Foreign Tares.*

Havannah Boxes, 52 lbs. each.

Bahia 18 per cent.

Brazilian 18 per cent.

„ in Bags—a few are selected and an average tare deducted.

TAMARINDS in jars—Tare $\frac{1}{4}$ part.

„ in iron-bound kegs, weighing 28 to 46 lbs., $\frac{1}{4}$ part.

„ „ 47 . . 84 $\frac{1}{4}$ „

„ „ 85 . . 117 $\frac{1}{4}$ „

for 118 lbs. and upwards, an agreed tare is taken.

TURPENTINE—Oil, or Spirits of—Venice jars $\frac{1}{4}$ part.

VERDIGRIS Pods—Tare 1 to 3 lbs. each.

WALNUTS—A discretionary allowance for husks, to the extent of one-half part may be granted.—B. O. September 4th, 1844.

GOLD AND SILVER PLATE MARKS.

GOLDSMITHS' HALL, } bears { a Leopard's Head, a Lion passant,
LONDON } and a Queen's head.

SHEFFIELD a Crown, and K, 1832.

BIRMINGHAM an Anchor.

NEWCASTLE Three Castles (one upon two).

EXETER a Castle, and Queen's head.

EDINBURGH a Queen's head, Lion, and Thistle.

GLASGOW a Tree, with Bell and Salmon.

IRELAND a Harp.

The date of manufacture is indicated by an annual cyclical letter, a to z being used in three characters, viz. :—Roman Capitals, Roman Smalls, and Old English Capitals :—thus,

From 29th May, 1796 to 30 May, 1814, A to S.*

„ 29th „ 1814 „ Sept. 1815, T.

„ Sept., 1815 „ 30 May, 1816, U.

„ 29th May, 1816 „ 30 „ 1836, a to u.

„ 29th „ 1836 „ 30 „ 1851, A to Z.

„ 29th „ 1852 „ Q.

* The dates being altered from the 24th July, 1796, to the 28th May, 1796, the letter of the previous year was then added, thus: A in 1804, B in 1805, &c. In like manner from 5 July, 1804, to 30 May, 1805, it was the mark.

THE USUAL PRACTICAL MODES OF REDUCING FOREIGN WEIGHTS AND MEASURES TO ENGLISH WEIGHTS.

To Barbary lbs. add 30 per cent. for English lbs.

To Danish lbs. add 4 per cent. for English lbs.

To French, Dutch, and Mogadore add 13 per cent. for English lbs.

1 oz., French = $2\frac{1}{2}$ grains, 1 kilogramme = $2\frac{1}{2}$ lbs.

To German lbs. add $5\frac{1}{2}$ per cent. for English lbs.; or, 106 German = 112 English.

From Italian lbs. deduct $\frac{1}{4}$ part and add 3 per cent.

To Hambro lbs. add 7 per cent. for English lbs.; or, 105 = 112 lbs. English.

Naples lbs. multiply by 12 and divide by 17.

WEIGHTS, continued:

A Portuguese Aroba	=	25 lbs.	English.
" Quintal	=	122 lbs.	English.
Russian Poods, 68	=	1 ton	English.
" 112 lbs.	=	100 lbs.	English.
A Spanish Aroba	=	25 lbs.	English.
" Quintal	=	92 lbs.	English.
A Sicilian Rottola in great	$1\frac{1}{2}$ lb. or 28 ozs.		
Sicilian Quintals 100	=	133 lbs.	English.
A Trieste Pecab	=	133 $\frac{1}{2}$ lbs.	English.
A Turkish Rottola	=	$\frac{1}{2}$ lbs.	English.
" Oke	=	2 $\frac{1}{2}$ lbs.	English.
" drachms 100	=	11 ozs.	English (6 Turkish drachms = 1 Mildred).
Venetian lbs.	multiply by 65 and divide by 100.		
151 carats	=	1 oz. troy.	

A COMPARISON OF FOREIGN MEASURES WITH ENGLISH.

1 Flemish aun or ell	=	$\frac{3}{4}$ yard English.
1 French do.	=	$1\frac{1}{4}$ yard English.
" metre	=	39 in. (deduct $\frac{1}{4}$ part for English ells).
German, East Country, and Smyrna aune, divide by 2, and deduct 2 per cent. for English ells.		
Russian archines 100	=	60 ells English. (Multiply by 6, cutting off the right-hand figure, and divide by 120 for English ells in great hundreds.)
A Spanish varra	is	33 English inches.
A Turkish pike	is	27 English inches.

A COMPARISON OF FOREIGN WEIGHTS WITH 100 lbs. ENGLISH.

Antwerp	96.40	Morea	118.49
Amsterdam	91.80	" Silk	90.79
Barcelona	112.65	" Okas.	87.92
Bologna	125.21	Morocco	98.57
Bordeaux	92.58	Naples	141.80
Bremen	90.92	" Rottoli	50.87
Bruges	96.40	Portugal	98.80
Calais	88.95	Pillau	92.00
"	107.67	Rostock	88.75
Dantzic	104.15	Rotterdam	91.80
Denmark	90.72	Rouen	87.34
Embsen	91.80	Russia	110.85
Gallipoli	100.80		or 14 $\frac{1}{2}$ oz. ea.
Hambro	98.57	Sicily	142.77
Koningsberg	96.78	" Rottoli	57.11
Leghorn	132.17		or 28 oz. ea.
Lucca	121.84	Trieste	80.92
Lubeck	98.82	Tripoli	89.17
Malta	58.82	Venice	94.80
Memel	109.76	"	149.80
Milan	188.24	Wismar	98.70

PRACTICAL EXAMPLES.

A Free Entry.

D. JONES,

21 June, 1847.

300 Barrels of Pot and Pearl Ashes.—Free.

R 201

[45] (1)

G.G. 21st June(2).

G 500

(EXAMINATION.)

St. Katharine's Dock,
24 June, 1847. C. N(3).*Ashes—Pot and Pearl—Free.*

R 201

cwts. grs. lbs.

G 500

300 barrels 429 2 16 gross.
80 1 12 tare at 30 lbs. ea.349 1 4 net as per Dock Com-
pany's account.

Out of charge note received 25 June.

W. B.

Exd. J. B. June 25(4).

A Free Entry per Bill of Store(5).

GIMWELL BROTHERS, & Co.

6 May, 1847.

9 Bales Printed Cottons, being British Goods, returned
as per Bill of Store, annexed.

(110)

G. T. 6th May.
Silk Floor, St. Katharine's
Docks, 7 May, J. F.

48

FP 29

B 37

... 9 Bales, each 50 = 450 pieces Printed Cottons.
as per Bill of Store.

Delivered.

(1) No. of Warrant.

(2) The entering clerk's name and date of insertion in the landing book.

(3) Landing Waiter's name.

(4) Landing Surveyor's initials.

(5) The front of the Bill of Store, referring to the entry outwards, bears the marks and numbers of the packages, with a correct description of the goods returned, duly attested by the Searchers; and it is necessary for the Landing Waiter to see that the proper declarations required by the Regulation Act are borne on the bill, that the goods in all respects answer the description given, and that they be returned within the period of six years. A record of the Landing Surveyor's satisfaction must be obtained upon the Bill of Store before delivery of the goods.

A Duty Paid Prime Entry.

DULAU & Co.

27 May.

	cwt.	qrs.	lbs.	
1 Case ...	2	2	0	Books in the Foreign Living Languages, printed since 1801.
	1	2	0	Books of Editions since 1801.
	0	2	0	" " prior to 1801.
	0	1	15	" published in Prussia, being works not originally produced in the United Kingdom.

105 Prints, single,
20 doz. do. bound.

(14)

£15 19 5

G. S. Q. 27th May.

GD—6
Rot. 85 Case.(¹)

Nicholson's Floor,
28 May, G. T.

	cwt.	qrs.	lbs.	
2	3	18		Books in the Foreign Living Languages since 1801.
2	2	0		Entered.
0	1	18		to Post.
2	1	4		Books of Editions prior to 1801.
0	2	0		Entered.
1	3	4		to Post.
0	8	9		Books of Editions since 1801.
1	2	0		Entered.
0	2	19		Over entered—party informed.
0	1	15		Prussian Books, being works not originally produced in the United Kingdom.
				20 dozen Bound Prints.
				100 Single do.
				105 Entered.
				5 Over—party informed.

Posted 5
29 May.

(¹) It will be observed that this case bears a rotation number. All packages coming to the examination floors at the Legal Quays, Queen's or Baggage Warehouses, have a progressive number affixed upon their receipt by the Locker in charge, to contradistinguish them. They are entered by him in the same order in his floor-charge book, and, when examined, the full particulars necessary for future reference are filled in by the landing-waiter, who, having received the duty-paid or bonding entries, writes them out of charge, the locker recording the exact date of delivery.

*A Prime Bonding Entry.*2 *Blue Book*, fol. 1 (1).

S. MOSES.

19 June.

2 Cases *Glass*(?) to be Warehoused.

(41)

R. C. 19th June.

S

M 1 Case.

Brewer's Quay,

20th June, R. C.

Rot. 141.

cwt. qrs. lbs.

3 2 3 Net *Window Glass* of one colour only, not exceeding $\frac{1}{2}$ inch in thickness.

Plates. ft. in. ft. in.

3 each 0 9 \times 0 9 = 1 $\frac{1}{2}$ square feet *Painted Glass*.2 each 4 8 \times 3 9 = 31 $\frac{1}{2}$ square feet *Silvered Glass*, each plate 14 and not more than 36 sq. ft.

S

M 2 Case.

Rot. 142.

White Flint Wine Glasses, not Cut.

cwt. qrs. lbs.

0 1 21 gross.

0 0 5 tare.

0 1 16 or 44 lbs. net.

2 1 9 net *Wicker Bottles*.

0 2 6 gross.

0 0 8 tare.

0 1 26 or 54 lbs. net.

12 Boxes... 3

57 lbs. net, *Fancy Glass*.Received in Bond $\frac{1}{4}$ (2),
S. G.

(1) Reference to the short copy in the *Blue Book* for the Jerquer's information.
 (2) Glass manufactures, when entered by perfect warrant, with full particulars of each separate case or package endorsed thereon, may be passed on partial examination. The whole being weighed, gross or net, as the officer or merchant may deem fit, one or more packages are selected by the former for examination; and, if found to correspond with the endorsement, passed accordingly.—B. M. 19 Nov. 1845. If the endorsement does not correspond with the contents, a full examination of the whole must be made. Nor will this practice avail for *Glass by Sight Entry*.

(3) Locker's receipt and reference to book and folio where entered.

Sight Entries.

J. F. CHINNERY.

3 May.

1 Case of Pictures, further particulars unknown.

(14)

Deposit £5.
W. R. 4th May.VP 21 Case.
Rot. 29.Custom-house Quay,
5 May.
J.H.*Pictures—Square.*

Re-meas'd. W. P. 5 May.

No.	ft.	in.		ft.	in.		sq. ft.
7✓ ...	2	6	×	1	8	=	21 $\frac{4}{12}$
1 ...	17	4	×	2	6	=	43 $\frac{4}{12}$
8 ...	6	8	×	14	6	=	290
—							—
11							355 $\frac{4}{12}$

Pictures—Oval.

No.	ft.	in.		ft.	in.		sq. ft.
5 ...	9	6	×	6	8	=	238 $\frac{2}{12}$
1 ...	4	0	×	2	8	=	8 $\frac{4}{12}$
—							—
6							242 $\frac{4}{12}$

Total ... 17 pictures.

597 $\frac{4}{12}$ sq. ft.*9 Frames at Value.*

Certified

W. P. 5th May.

118 ⁽¹⁾
5 May.

•

(1) This reference is to the number and date of the Duty Warrant, by which the sight has been perfected. The Landing Surveyor's approval of the value given for the frames should be certified on the warrant; but for prime duty-paid goods at value, his approval is notified in the landing-book, because the warrant does not necessarily accompany it.

*A Damage Claim.*6 *Red Book*, fol. 2.

J. BARBER.

17 May, 1850.

$\frac{J}{B}$ 140 Boxes Cheese to be warehoused at Brewer's Quay.

(17)

G. C. 17 May.

Galley Quay,
18 May,
C. J. C.

Cheese.

Tare, three pounds ea.
J. L. 18 May.

$\frac{J}{B}$	Boxes.	cwt.	qrs.	lbs.	
	140 ...	81	3	9	gross.
		3	3	0	tare.
		78	0	9	net.
		12	1	19	allowed for damage.
		65	2	18	for duty.

Recd. in Bond, W. B.

Application having been made for a Damage Survey upon 26 cwt. 0 qrs. 4 lbs. of the above Cheese, accompanied by the proper Declarations required by the Regulation Act (p. 14), the Landing Officers, with the merchant proceed thereto, and having determined the amount each parcel is entitled to, the officers submit the same, describing the quantities in words at length for the Board's sanction; which having been obtained, the adjudication is written off at the end of the book, countersigned by the Landing Surveyor. Thus:—

Adjudged for damage on

cwt.	qrs.	lbs.		cwt.	qrs.	lbs.
17	1	16	Cheese, one-third part ...	5	3	5
5	3	17	„ three-fourth parts	4	1	20
2	2	27	„ four-fifth parts...	2	0	22
26	0	4		12	1	19

C. J. C. }
J. L. } 20 May, 1850.

The total amount is then deducted from the foot of the account as above. For cases in which merchants and the Crown officers cannot agree, see full directions for procedure at p. 119.

2 Blue Book, fol. 8.

AYLWIN & Co.

2nd Nov.

15 Barrels }
5 Kegs } Anchovies to be warehoused.

(17)

B. D. 28th November.

1
A —
20

Fresh Wharf,
28 Nov.
C. D. C.

Anchovies.

	Drts.	cwt.	qrs.	lbs.
A—5	1	2	0
5	1	2	16
5	1	2	9

15	4	2	25
Kegs.			
5	.....	3	27

5	2	24
60		
80		

or 640 lbs. gross⁽¹⁾.
270 lbs. tare.

370
123 lbs. for salt and pickle.

247 lbs. net.

Recd. under lock.
D. J.

Tare for barrels fifteen pounds each; for kegs nine pounds each; and one-third allowed for salt and pickle.
J. C. 28th November.

(¹) Hundred weights, quarters, and pounds, are reduced to pounds, as shown in the foregoing example, by multiplying the hundred weights by 112, carrying the product two places of figures to the right hand, then placing the quarters and pounds in pounds underneath and adding the three lines together.

2 Blue Book, fol. 3.

J. AFLALO,

27 Nov.

5 Serons **Almonds**, not Jordan nor Bitter, in the Shells,
 to be Warehoused.

$$\frac{A}{S}$$

(19)

J. C. 27th November.

London Docks, 27th November.

C. C.

Sweet Almonds, not Jordan.

Tare for serons, eight pounds each;
 and two-third parts allowed for
 shells.
 J. B. 28 Nov.

A	cwt. qrs. lbs.		
$\frac{S}{S}$	1	0	13
	2	1	2
	3	0	25
	4	1	13
	5	1	10
<hr/>			
5	6	1	7 gross.
		1	12 tare.
<hr/>			
	5	3	23
	3	3	25 allowance for shells.
<hr/>			
	1	3	26 net.
<hr/>			
Warehoused at No. 2.			
R. B.			

Beer—Spruce.

Kegs.

50 landed.

5 allowed for filling up.

 45 ea. 1 gallon = 45 or 1 barrel 13 gallons for duty⁽¹⁾.

⁽¹⁾ N.B.—The barrel is computed at 32 gallons, as directed by G. O. 3rd Aug., 1842.

LA HOCQUE & Co.

1 May.

2 Trunks $1\frac{1}{4}$ doz. pairs **Men's Boots** exceeding 6 inches in height from the sole inside.

$\frac{1}{2}$	"	"	"	exceeding 4, and not exceeding 6 inches in height from the sole inside.
---------------	---	---	---	---

$\frac{1}{2}$	"	"	"	Shoes , not exceeding $2\frac{1}{2}$ in. in the quarter, nor 4 in. in the vamp from the sole inside.
---------------	---	---	---	---

3	"	"	Women's Shoes , trimmed.
---	---	---	---------------------------------

2	"	"	Boots , not trimmed.
---	---	---	-----------------------------

$\frac{1}{2}$	"	"	"	trimmed with Fur.
---------------	---	---	---	-------------------

2	"	"	Girls' Boots , not exceeding 7 in. in length.
---	---	---	--

10	"	"	Boot fronts , ... exceeding 9 in. in height.
----	---	---	---

10	"	"	"	not exceeding 9 in. in height.
----	---	---	---	--------------------------------

(51) £11 14 1.

J. S. 1st May, 1847.

Coxe's Quay,
2 May, G. C.

La Hocque.

Trunk 29 parcels.

Rot. 9.

Parcels. pairs.

10 each 2 = 20 = $1\frac{1}{4}$ doz. pairs **Men's Boots**, exs. 6 ins.

3	"	6 = 18
---	---	--------

2	"	4 = 8
---	---	-------

3	"	3 = 9
---	---	-------

1	"	1 = 1
---	---	-------

36 = 3	"	Women's Shoes , trimmed.
--------	---	---------------------------------

4	"	3 = 12
---	---	--------

6	"	2 = 12
---	---	--------

24 = 2	"	ditto , not trimmed.
--------	---	-----------------------------

La Hocque.

Trunk containing 61 parcels.

Rot. 10.

Parcels. pairs.

5 each 1 = $\frac{1}{4}$ " **Women's Boots**, trimmed.

8	"	3 = 24 = 2	"	Girls' Boots , not exceeding 7 in. in length.
---	---	------------	---	--

20	"	6 = 120 = 10	"	Boot Fronts , exs. 9 in. in height.
----	---	--------------	---	--

20	"	6 = 120 = 10	"	"	not exceeding 9 do.
----	---	--------------	---	---	---------------------

Parcels. pairs.

5 each 2 = 10, or $\frac{1}{2}$	"	Men's Boots , exceeding 4, and not exceeding 6 in. in height.
---------------------------------	---	--

3	"	1 = 3, or $\frac{1}{4}$	"	Shoes , not exceeding $2\frac{1}{2}$ inches in the quarter, nor 4 in. in the vamp.
---	---	-------------------------	---	---

Delivered as entered.

Cables(!).

Experiment has proved that a Rope 2 inches in circumference and 120 fathoms in length, will weigh 1 cwt.

Then, by squaring the circumference in inches and multiplying the product by the length in fathoms, we get 480. Hence 480 becomes a general divisor for cwts.

Thus to calculate the weight of a Cable 52 fathoms in length by 7 inches in circumference,

$$\frac{7 \times 7 \times 52}{480} = \frac{637}{120} \quad \begin{array}{l} \text{cwts. qrs. lbs.} \\ \text{or } 5 \quad 1 \quad 6 \end{array}$$

Corks.

Corks—ready made.
 Bags. cwts. qrs. lbs.
 2 1 0 6
 or 118 lbs. gross.
 4 lbs. tare.
 —————
 114 net.

Corks—squared for rounding.
 Bags. cwts. qrs. lbs.
 4 3 2 5 gross.
 1 12 tare.
 —————
 3 0 21 net.

Cambrics.

CG

†† 904 Bale containing A to E.

Rot. 94.

Boxes.	pieces.	inches.	inches.	sq. inches.
A	22 each	254	$\times 29\frac{1}{2}$	= 164,846
	4 "	260	$\times 30$	= 31,200
B	10 "	220	$\times 24$	= 52,800
C	30 "	190	$\times 22$	= 125,400
	66			374,246 or $41\frac{1}{2}$ pieces of

Plain Cambrics, each piece not exceeding 8 yards in length, nor $\frac{7}{8}$ of a yard in width.

D 40 boxes ea. 1 doz. = 40 doz. *Cambric Handkerchiefs*,
 being articles manufactured of Linen, at value.

E 10 " 1 " = 10 " *Embroidered ditto*,
 being Needlework, at value.

Examination.—When the boxes have been opened, assort the pieces according to their relative dimensions, and measure one or more of each assortment, thus: Take the folds; and, taking the length of an average one to half-an-inch, multiply the length by the number, adding thereto such odd measure as may be found, for the length of the piece. Then, taking the width to half-an-inch, multiply the length by the breadth, and this product by the number of pieces for the content of that parcel. Proceed in like manner with the others, and divide the total sum by 9072 (the number of square inches in a duty piece) for pieces; and the remainder by 1184 for eighths, treating fractional parts by the general rule, viz., taking one additional when over the half, but rejecting the half and under.

(!) Cables of Hemp or Coir are upwards of five inches in circumference; 5 inches and under are termed ropes.

Cassia Lignea⁽¹⁾.

B	Boxes.	cwts.	qrs.	lbs.	lbs.
C	1	0	2	27	— 16
	2	0	2	22	— 15
	3	0	2	23	— 16
	4	0	2	20	— 16
	4	=	2	3	8 — 63
					or 316 lbs. gross.
					63 „ tare.
					253 „ net.

Cinnamon.

Bales.	cwt.	qrs.	lbs.	Re-weight.	cwt.	qrs.	lbs.
1	0	2	17	0	2	16	
2	0	2	15	0	2	14	
3	0	2	16	0	2	16	
3	1	3	20	1	3	18	
			or 216 lbs. gross.			or 214 lbs. gross.	
			18 „ tare 6 lbs. ea.	18 „ re-tare.			
			198 „ net.	196 „ net.			
				2 „ loss on re-wt.			
				198			

5 Butts, } Currants.
 3 Carroteels, } Raisins.
 10 Boxes, }

Currants.

Butts.	cwts.	qrs.	lbs.
1	17	2	9 tare.
2	18	2	14
3	19	3	0 tare.
4	20	1	0
5	16	3	26
5	=	93	0 21 gross.
		14	3 25 tare at 18 per cent.
		78	0 24 net.

⁽¹⁾ Although a differential rate of duty exists, this article is usually found to be foreign. It is rarely prepared in the British Colonies, and generally imported from places in the East India Company's possessions, where Certificates of produce are not attainable.

CURRANTS AND RAISINS, continued:

		Carroteels. cwt. qrs. lbs.		
G	— 1	7	2	19
	2	6	3	21
	3	7	0	14 tare.
		<hr/>		
	3 =	21	2	26 gross.
		3	1	6 tare 17 per cent.

Butts.	18	1	20 net.
5 =	78	0	24 „

Total 96 2 16

Raisins.

		Carroteels. cwt. qrs. lbs.		
R	— 5	2	1	24
	5	2	2	1
		<hr/>		
	10	4	3	25 gross.
		0	2	4 tare at 6 lbs. each.
		<hr/>		
		4	1	21 net.

Boxes tared six
lbs. each, A. S.
4 May.

To determine a *per centage tare*, one or more casks, of various weights, are selected, turned out and tared; and this tare, in proportion to its gross weight, is reduced to a per-centage on the total gross, thus:—Reduce the gross weight of the selected tarers into pounds, as also the tare of their packages, then multiply the pounds tare by 112, and divide the product by the gross pounds, and the quotient will be the per-centage tare required. In the present instance, numbers 1 and 3 are the selected butts, and number 3 the carroteel.

Butts.	cwt. qrs. lbs.		cwt. qrs. lbs.
No. 1	17 2 9	tared	2 0 5
„ 3	19 3 0	„	3 3 20
	37 1 9		5 3 25
	444		60
	37		109

Then as 4181 : 669 :: 112

	112
	1338
	669
	669
4181	74928
	4181
	33118
	29267
	3851
	— = 1
	4181

17 $\frac{33118}{4181}$, or 18 per cent.

CURREANTS AND RAISINS, continued:

	Gross.			Tare.		
Carrotcel.	cwts.	qrs.	lbs.	cwts.	qrs.	lbs.
No. 3	7	0	14	1	0	10
		84			12	
		14			10	
		<u> </u>			<u> </u>	
As 798			:	122	:	112
				112		
				<u>244</u>		
				122		
				122		
				<u> </u>		
				798)18664(17 ² / ₈		or 17 per cent.
				798		
				<u>5684</u>		
				5586		
				<u> </u>		
				98		

Then, to estimate a per-centage tare upon the cwt.—Multiply the cwt. by the given per-centage, which gives the tare in lbs. for that portion of the gross weight. Reduce the qrs. and lbs. to lbs., multiply as before, and divide by 112, adding the result to the former amount for the full tare. Or, multiply the cwt. as previously, and for the qrs. and lbs. take aliquot parts.

Thus 18 per cent. on								
cwts.	qrs.	lbs.		cwts.	qrs.	lbs.		
98	0	21		98	0	21		
18		18		18				
<u>744</u>		168		<u>744</u>				
98		21		98				
<u>1674</u>	112	878	(3	<u>1674</u>				
For the 21 lbs. add	3	336		7 ¹ / ₂		2 ¹ / ₂		
				1 ¹ / ₂				
28	{	4)1677	42					
	{	7) 419 1						
	{	<u>4)59 6</u>	25					
		<u>14 3 25</u>						

$$1677\frac{3}{8} = 14 \text{ } 3 \text{ } 25 \text{ cwt. qrs. lbs.}$$

N.B.—The per-centage tare on the 100 lbs. is worked after a similar manner:—Multiply the total pounds by the rate, cutting off two right-hand figures, and the remainder will be the tare sought. In all cases of taring, if the severed portion amounts to one-half, the next greater number must be taken; if less, then the fraction is discarded.

MISKIN & WHITE.

3 May.

50 Cases Eggs, 580 Gt. Hundred.

(13)

£25 7 6

(Endorsement.)

F & V—35 at 12½ 446½

10 „ 10 100

5 „ 6½ 33½

580

R. B.


4th May.

Nicholson's Wharf,
4 May, G. L.

(Partial Examination.)

F & V Cases Eggs tallied at 20⁽¹⁾.

Gt. Hundred.

1 Case  = 13 01 ditto  21 odd. = 10 211 ditto  17 odd. = 5 117Say 50 Cases, 580 Gt. Hundred, as per endorsement.
Delivered.Eau de Cologne⁽²⁾.

26 Flasks Eau de Cologne (30 of such not exceeding 1 gallon).

Hats.

2½ doz. *Bast Hats*, not exceeding 22 inches in diameter.59 *Felt Hats*.24 *Hats of Silk and other materials*.3 lbs. 4 oz. *Straw Hats and Bonnets*.1 lb. 8 oz. *Chip Hats*.⁽¹⁾ In tallying, either take the case entirely out into baskets, or take a mid-layer and multiply the quantity by the number of layers.⁽²⁾ Imported in bottles of any kind other than the common flask, one or more bottles to be measured, and the contents charged as "Perfumed spirits," and the bottles to the glass duty to which they may belong.—G.O. 11½.

Isinglass.

Tare upon casks of 5 cwt. and above, eighty- four pounds each; upon casks under 5 cwt., seventy pounds each. R. A. O. 6th April.	Cask.	cwt. qrs. lbs.			Taring at the back of the book.					
	J—1	.....	7	1	19	J—2	.....	6	3	25 ... 84
	2	.....	6	3	25 tare.	6	.....	4	2	9 ... 70
	3	.....	4	1	18	R. A. O. 6th April.				
	4	.....	4	3	7					
	5	.....	6	3	20					
	6	.....	4	2	9 tare.					
	6	=	35	0	9 gross.					
			4	0	14 tare.					
			30	3	23 net.					

Leaf Metal.

Parcels. Packets. Books. Leaves.

15 each 12 each 12 each 21 = 45360

5 " 12 " 12 " 17 = 12240

57600 or $230\frac{4}{5}$ packets of
250 leaves for duty.

Marble—Rough Blocks—Free.

		ft.	in.		ft.	in.		ft.	in.	
No. 1	.....	14	6	×	2	9	×	3	0	= 119 7
2	.....	10	0	×	1	6	×	1	3	= 18 9

138 $\frac{1}{2}$ cubic ft.**Ditto—Sculptured.**Tare one
fourth part
allowed—J. B.
6th May.

Cases.	cwts.	qrs.	lbs.	
2	2	2	4 gross.
		0	2	15 tare.
		1	3	17 net.

Oranges and Lemons.

3 Chests measured each	ft.	in.	in.
Length.....	3	6	= 42
Breadth.....	1	8	= 20
Depth, exclusive of the Cone.	1	0	} = 15
Cone 9 — $\frac{1}{3}$ parts =	0	3	

Then $42 \times 20 \times 15 = 12,600$ cubic inches each; or,
3 Chests, Oranges and Lemons, over 7,300, and not exceeding
14,000 cubic inches.

Otto of Roses, (being Perfumed Oil unenumerated.)

In the assessment of Otto of Roses, to determine the tare, collect the Turkish gross and tare in drachms, and with the English gross weight say, by proportion :

As the Turkish gross is to the Turkish tare, so is the English gross to the English tare.

	Turkish.	English.
	Bottles.	Drachms. cwt. qrs. lbs. lbs.
So, if 211 weigh	11,450	and 0 2 14 or 70 gross.
tare	5,463	
Then as 11,450 : 5,463 :: 70 :	33 $\frac{4160}{11450}$	or 33 lbs.—
deducted from 70, leaves 37 lbs.		Otto of Roses in 33 lbs.
Cut Flint Glass Bottles for duty.		

Paper Hangings and Stained Paper.

Pieces.	ft.	in.	ft.	in.	sq. ft.
15	45	6	2	3	= 1535·7
10	40	8	1	6	= 610·0
					9)2145·7

238·4 or 238 sq. yards for duty.

N.B.—Carpets are returned in a similar manner, but pay duty at value, being estimated by the square yard.

Quinine (Sulphate of) for Taring, see p. 123.

Bottles.	cwt. qrs. lbs.	lbs.	oz.
200	0 1 16	or 44	= 704 gross.
			104 tare for paper, &c.
			600
			400 „ bottles.
			200 net.

Allowed for paper, corks, and wax, one hundred and four ozs.; all. for Glass, two oz. each bottle. — H.C.B. 1 July.

In 25 lbs. *White Flint Glass Bottles* not cut nor ornamented.

REPACKING.

This operation arises from the merchant's desire to break the bulk of his goods, either for delivery piecemeal, or to pay duty on one portion, and to export the remainder. It is performed in the Bonding Warehouses, under the supervision of a Landing Waiter, at the proprietor's request directed to the Comptroller of Warehousing accounts. For the purpose, a special book is issued by the warehouse-keepers and given to the merchant containing the merchant's name, date of bonding entry, marks, numbers, contents, &c., of the package to be divided. Under this, the re-packing account is entered, showing any gain or loss the goods may have sustained by the operation. Similar particulars are entered in the Locker's ledger, and signed by the Landing Officer, with the date of repacking, to guide him in delivering by parts. The Book is then either given to the merchant, to be returned to the Warehouse-keepers, or forwarded by their messenger. Thus:—

Merchant's Request.

We request to repack AL — 641 Case Coral Beads, ex Neptune, Jones @ Messina, warehoused 16 May, 1849, into 3 parcels.

FOR PARAVAGNI & Co.,

J. SMITH.

26 June, 1850.

Entry and Order.

16 May, 1849.

PARAVAGNI & Co.

AL — 641 — 1 Case 26 lbs. 3 oz. **Coral Beads.**

(44)

May be repacked,

W. JAMES,

26 June, 1850.

Examination.

Custom House Quay,

27 June,

J. L.

Repacked into

	lbs.	oz.	
No. 1. Paper parcel.	4	10	} <i>Coral Beads</i> at value.
2. ditto	12	3	
3. Original case.	9	1	
	26	2	
	26	3	original weight.
	0	1	deficiency on repacking.

Rice, for Cleaning.

Original weight delivered.

Bags.	cwts.	qrs.	lbs.	
459	701	3	14	gross.
	8	0	22	tare 2 lbs. each.
	693	2	20	net.

Reweighed on return.

Bags.	cwts.	qrs.	lbs.	
400	606	2	14	net.
	16	1	0	allowed 3 per cent. for dross.
	622	3	14	
	70	3	6	deficiency for duty.

Seeds.

Bags.	cwts.	qrs.	lbs.	
1	0	1	3	gross.
	0	0	1	tare.
	0	1	2	net, <i>Carrot Seed.</i>

Bags.	cwts.	qrs.	lbs.	
2	0	3	5	gross.
	0	0	4	tare.
	0	3	1	net, <i>Caraway Seed.</i>

4 Bags, each $2\frac{1}{2}$ bushels = 10 bushels, *Canary Seed.*
 2 " " 3 " = 6 " *Acorns.*

Bags.	cwts.	qrs.	lbs.	
2	3	1	2	gross.
	0	0	2	tare.
	3	1	0	net, <i>Coriander Seed, free.</i>

1	0	0	12	gross.
	0	0	1	tare.
	0	0	11	net, <i>Garden Seeds, unenumerated, free.</i>

Casks.	cwts.	qrs.	lbs.	
3	4	2	9	gross.
	0	1	17	tare.
	4	0	20	net, <i>Clover Seed.</i>

Tare for
casks,
fifteen
pounds,
each.—
G. B. 2nd
March.

Sight Entry.

A. DAVIS & Co.

1st August, 1848.

2 Cases Merchandise, further particulars unknown.

Deposit, £1.

(13)

J. H. 2/8

A J D 9157

No. 9, Brewer's Quay,

3rd August.

G. H. B.

Case

Rot. 37.

60 doz. Needle Cases

6 „ pairs Bracelets

Notes.

6 Accordions 15 = 90

19 „ 21 = 399

6 Flutinas 29 = 174

6 „ 29 = 174

352 gross Penholders

20 „ Eyelets (for Stays)

7 lb. Tinsel

} *Goods manufactured at value.*} *Musical Instruments at value.*} *Copper Manufactures at value.*

A J D 9156.

Rot. 38.

36 doz. Masks (1)

20 „ Pipes

3 „ Pipe Stems

15 „ Pipe Bowls

2 „ Book Marks

5 $\frac{3}{4}$ „ Rosaries

3 „ Crucifixes

3 gross Watch hands, gilt

21 doz. Dominoes (2)

 $\frac{1}{2}$ „ Bird Cages

2 pots Curry Powder

7 bottles Iodine

5 bottles Chutney sauce

1 peck Bran

5 lbs. Newspapers

1 quart Naphtha

3 Boxes fitted

2 Work Boxes

2 Vases of Shell Flowers

3 Ormolu Lamps

1 Mounted China Vase

6 Ivory Figures

2 lbs. Litmus

} *Goods Manufactured at value.*

(1) Masks without whiskers and not of wax are deemed to be toys.

(2) Dominoes under double nine in a set are deemed to be toys.

MERCHANDISE, continued :

8 doz. Root Snuff Boxes	}	<i>Boxes at value.</i>
2 gross Composition do.		
10 " Metal do.		
3 Figures (for clock tops)	}	<i>Manufactures of Bronze at value.</i>
2 Tazas		
1 Group		
3 Groups	}	<i>Bronze Works of Art (1)—free.</i>
5 Figures		

Cases. Boxes.

40 ca. 20 ca. 500 = 40,000 *Pens at value—free.*

20 gross purse Tags	}	<i>All being Steel Manufactures at value.</i>
5 doz. ditto Garnitures		
10 " Watch Springs		
2 " " Chains		
27 " Small Tools		
1 " Vices		
1½ " Saws		
2 gross Watch Hands		

27 doz. 30 Jointed Dolls	}	<i>All being Toys at value.</i>
5 " 0 "		
3 gross Lead Toys		
5 doz. Magnetic Swans		
1 " Tea Services		
1 " Views		
2 gross Watches		
1 " Games		

12 doz. Bandoline	}	<i>Perfumery at value.</i>
3 gross Sachets		
1 " Shaving Paste		
1 " Tooth Powder		

31 *Cameos at value.*

21 doz. Brooch pieces	}	<i>All Agates cut or manufactured at value.</i>
2 gross Coat Studs		
1 " Seal Handles		
200 " Pencil Tops		
2 " Penholders		
1 " Bars		
2 doz. Wafer Stamps		

27

Certd. C. H. P. 4 Aug. 4 Aug.

(1) Bronze works of Art are restricted to purely ornamental pieces, real or copied, from the antique—not such manufactures as are usually merchanted.

Silks.

Before packages containing silk goods or leather gloves are opened, the landing-waiter should take the external dimensions; and, after opening, the number of parcels, and internal dimensions from which the cubical content is deduced. With silks, he assorts the goods, for their several rates of duty, weighing such as pay by weight, and classifying for convenient estimate such as pay at value. The Landing Surveyor, having satisfied himself with the account thus far taken, selects cartons, papers, &c., for taring, marking each as he proceeds. Ribbons upon hollow blocks, pasteboards, &c., he chooses without reference to average weights, but those on solid wooden blocks are specially treated thus:—A carton of average weight in each size is found, the ribbons turned out, weighed, and a proportionate number of average pieces selected for stripping, the blocks being duly marked for identity. The tares of each—blocks and cartons—are separately taken, at the back of the book, with decimal weights of 100 parts to the lb., as previously stated, written off, deducted, and the accounts made up, as shown below. Gloves simply require tallying.

Sight Entry.

C. WILKINSON.

17 June.

2 Cases **Silk Manufactures.**1 „ **Gloves, &c.,** further particulars unknown.

(17)

Deposit £150.

M.D. & Co. $\frac{501}{508}$

D. St. Q. 18th June.

Galley Floor,

19 June, F. F.

M.D. & Co. 501

External 4 9 × 3 2 × 1 4

Case. }

Rot. 175.

Internal 4 8 × 3 0 × 1 2

Containing 85 packages, as under.

Content 16 $\frac{4}{2}$ ft.*Silk Ribbons of more than one colour—(Solid blocks).*

Cartons.

cwt. qrs. lbs. oz.

8 0 2 14 8

or 70 8 gross.

22 14 tare.

47 10 net.

Tared twenty
two lbs. four-
teen oz.
H. O. B.
20th June.*Figured Gauze Ribbons—(Wooden Cylinders).*

Cartons.

qrs. lbs. oz.

9 and }

2 6 5

Out of 1—11 pieces }

or 62 5 gross.

13 7 tare.

48 14 net.

Tared thir-
teen lbs. six-
teen oz.
H. O. B.
20th June.

SILKS, continued:

Plain Silk Velvet Ribbons—(Bands).

Cartons.		cwt.	qrs.	lbs.	oz.	
20	.....	0	1	5	9	
				or 33	9 gross.	
				4	10 tare.	
				28	15 net.	

Tared four
lbs. ten oz.
H. C. B.
20th June.

Plain Velvet—(Broad Stuffs).

Cartons.	Pieces.	cwt.	qrs.	lbs.	oz.	
14	.... 30	0	1	16	4	
				or 44	4 gross.	
				0	2 tare.	
				44	2 net.	

Tare for
Ticket, two
oz.
H. C. B.
20th June.

Plain Crape—(Broad Stuffs).

Cartons.	Pieces.	lbs.	oz.
21	.... 42	26	4 net.

12 Cartons, *Artificial Flowers, partly Silk*, at Value.

M.D. & Co., 502	} Case. Rot. 176. Containing 34 packages, as under.	Exterior	3	2 × 2	1 × 0	10
		Interior	3	0 × 2	0 × 0	9
						= 4 $\frac{6}{12}$ ft.

Plain Satin Ribbons, of one colour only—(Bands).

Cartons.		cwt.	qrs.	lbs.	oz.	
20	.....	1	0	21	0	
				or 133	0 gross.	
				7	15 tare.	
				125	1 net.	

Tared seven lbs.
fifteen oz.
H. C. B.
20th June.

Gauze Ribbons, mixed with Silk of less proportion than one-half part—(Pasteboard and Strips).

Cartons.		lbs.	oz.	
6	.....	25	8 gross.	
		8	3 tare.	
		17	5 net.	
1	.....	3	5 net, <i>Fancy Silk Net.</i>	

Tared eight lbs.
three oz.
H. C. B.
20th June.

SILKS, continued :

Parcels.	Cartons.
1 ... 7 Veils,	1 ... 21 Barège Shawls ⁽¹⁾ ,
16 Reticules,	12 " Scarves ⁽¹⁾ ,
1 ... 54, 17, 84 = 105 metres	7 ells Bonnet Plush,
Barège ⁽¹⁾ ,	18 " Damask,
1 ... 3 Parasols,	1 ... 6 doz. Mitts,
2 doz. Glove Bands,	1 ... 4 " Gloves.
1 " Neck-ties,	
3 gross Watch Guards.	

All being *Silk Manufactures* at value.

lbs. oz.	
1 ... 4	2 Articles, Manufactures of Silk, Broad Stuffs ⁽²⁾ .
3	1 Articles, Manufactures of Silk Velvets, Broad Stuffs ⁽²⁾ .
0 6	Silk Gause, Broad Stuffs.

M.D. & Co. 508.	} External	2	5	×	1	8	×	1	2
Case.									
Rot. 174. Containing	} Internal	2	4	×	1	6	×	1	0
40 cartons & 5 parcels, as under.									= 3 $\frac{6}{12}$ ft.

Parcels.	lbs.	oz.
5	18	9 net, Plush for Hats.

Cartons.	doz.	Habit.	Women's.	Men's.
15 each	6	=	90	
7 "	4	=	28	
8 "	3	=	9	
7 "	2	=	0	14
1 "	1	=	0	1
7 "	5	=	0	35
			127	35

Say 127 doz. pairs	Habit,	} Leather Gloves ⁽³⁾ .
15 "	Women's,	
35 "	Men's,	

Duty Paid,
114, 20 May.

Certified, R. A. O. 19th June.

(1) When the warp or shoot is wholly composed of Silk, the article is liable to duty as *Silk Manufactures*; when of less proportion, it is chargeable as *Goods Manufactured*.

(2) On the Warrant, the Landing Surveyor must approve the Rated Duties for these goods, when it is paid by weight.

(3) Embroidered Leather Gloves pay the rated Duties as gloves, not as embroidery at value.

TARIFF.

Silk Ribbons of more than one colour—(Solid).

M.D. & Co. 501 Case.

No.	Cart.	Parts.	
1	— 1/8	62	(weight of carton.)
	3/12 pieces 56 × 4 =	224	(do. of internal blocks.)
	<i>Total of ea. carton</i>	286 × 8 =	22·88
		or 22 lbs. 14 oz.	H. C. B. June 20

Figured Gauze—(Cylinders).

No.	Cart.	Parts.	
2	— 1/5	65	
	3/24 pieces 12 × 8 =	96	
		161	805
3	— 1/4	64	
	4/16 pieces 15 × 4 =	60	
		124	496
	11 pieces	41	
		13·42	
		or 13 lbs. 7 oz.	H. C. B. June 20

Plain Velvet—(Bands).

No.	Cart.	Pieces.	
4	— 3/15 ... 43	=	215
5	— 1/5 ... 41	=	205
	133 Bands (allowed for)	40	
		4·60.	
		or 4 lbs. 10 oz.	H. C. B. June 20

TARING, continued :

Plain Satin Ribbons—(Banda).

M.D. & Co. 502 Case.

No. Cartons.		Parts.
1 — 3/12	105 + 12 =	117 468
2 — 1/5	40 + 4 =	44 220
3 — 1/3	31 + 4 =	35 105

7-93

or 7 lbs. 15 oz.

H. C. B.

June 20.

Mixed Gauze—(Pasteboard and Strips).

No. Cartons.		Parts.
4 — 1/6		64
3/24 pieces ..	9 + 8 =	72

136 8-16

or 8 lbs. 3 oz.

H. C. B.

June 20.

SPIRITS.

Spirits chiefly consist of alcohol and water, the specific gravity being less than that of water, and varying in exact proportion to the amount of alcohol contained therein. Therefore the *strength* of the liquid is assessable from its weight. And hence the principle of the hydrometer—an instrument by which this relative quality is easily tested. Cordials, however, or Spirits mixed with Saccharine, effectually resist the action of the instrument, and its precise strength, so blended, cannot be ascertained thereby. Full directions for use, in the work containing the necessary tables of reference, accompany the hydrometer.

Spirits in Casks are contented and charged to one gallon. Fractional parts, *on the strength*, are discarded when below, and have an additional gallon charged when amounting to $\frac{1}{10}$ th parts thereof. When they are of a less content than twenty gallons, however, whether racked casks or ullages, duty should be charged on the strength to the tenth part of a gallon.

Bottled Spirits are chargeable on strength to the thirty-second part of a gallon, fractional parts being taken when exceeding, and discarded when not exceeding one-half part of a gill.

Overproof and underproof are similarly calculated, separately shown, balanced, and the surplus added to, or deducted from, the liquid content of the parcel ⁽¹⁾ to shew the number of hydrometer proof gallons.

(1) For authority vide G. O. 18th June, 1825; B. M. 16th Feb. 1827, and G. O. 1843, 1845, 1848, 1849, 1850, 1851, 1852, 1853, 1854, 1855, 1856, 1857, 1858, 1859, 1860, 1861, 1862, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876, 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000.

SPIRITS, continued :

EQUIVALENT TABLE OF DECIMALS.

Tenths and Gills, up to 1 Gallon.

Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.	Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.
·03 =	1		·53 =	17	
·06 =	2		·56 =	18	
·09 =	3 = 1		·59 =	19 = 6	
·12 =	4		·62 =	20	
·16 =	5		·66 =	21	
·19 =	6 = 2		·69 =	22 = 7	
·22 =	7		·72 =	23	
·25 =	8		·75 =	24	
·28 =	9 = 3		·78 =	25 = 8	
·31 =	10		·81 =	26	
·34 =	11		·84 =	27	
·37 =	12 = 4		·87 =	28 = 9	
·41 =	13		·91 =	29	
·44 =	14		·94 =	30	
·47 =	15		·97 =	31 [1 gall.	
·50 =	16 = 5		1·00 =	32 = 10, or	

*Spirits gauged in Cask are Booked thus :—**Rum—being Spirits not sweetened.*

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Strength. Over.	Under.	Content. Over.	Under.
R—1	30·2	22	26·1	22·6	52	48	23·6		11	
2	30·	22	26·6	23·5	53	50	29·7			15
2 Casks.						98			11	15
						4 Under.				11
						94 Gallons for Duty.				4

Geneva—Spirits not sweetened.

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Strength. Over.	Under.	Content. Over.	Under.
G—1	28·0	17·4	20·3	18·2	29	27	15·2	0	4	0
						4				
						31 Gallons for Duty.				

The contents are cast by the sliding rules, according to directions to be found in the Gauger's instructions; and the strengths, after being ascertained by the hydrometer, are thus worked :—

SPIRITS, continued:

R—2		Ullage Content.	G—1		Ullage Content.
		50 Gallons.			27 Gallons.
		29·7 Strength U. P.			152 Strength O. P.
		14·850,			54
Then		50 Gallons			185
—		14·850 Underproof.			27
		— 35·150 or 85 Proof Galls.			4·104,
					or,
					4 Gallons Overproof.

9 Cases of Wines, Cordials, and Spirits, in bottle.

French Wine.

17

	Case.	Reputed Qts. Fla.		lbs.	
C.S.F.—	1 ...	48	(white Glass)	9 per doz.	(2 broken).
	2 ...	72	(C. Glass)	15	"
B.R.	3 ...	34	(white Glass)	9	" (2 broken).
	4 ...	50	(C. Glass)	"	"
	5 ...	35	{ 25 " " Glass	"	"
			{ 10 white Glass	24	" (1 broken).

167 72

or 88½ gallons in

cwts. qrs. lbs.

90 White Flint Glass Bottles, not Cut, &c.

and 1 2 8 C. Glass Bottles.

J. R. 267.

Cordials, being Sweetened Spirits.

Bottles 9 lbs. per doz.	Case.	Bottles.	Gills.		
	" 6 ...	36	ea 2½	= 2½½ gallons Sweetened Spirits,	
				in 27 lbs. C. Glass Bottles.	

Brandy, being Spirits not sweetened.

Bottles 9 lbs. per doz. for Nos. 7 and 9, and 7 lbs. per doz. for No. 8.	Case.	Liquid.		Strength.		Gills.	Gills.
		Bottles.	Gills.	O. P.	U. P.		
	7 ...	24	ea 5½	= 3 30	—	5·6	—
	8 ...	60	" 2½	= 5 5	—	6·7	—
	9 ...	72	" 5½	= 12 0	4·9	—	19
				21 3		19	18
				1		18	
				21 4 galls. Pr. Spirits		1	
		cwt. qrs. lbs.					
		in 0 3 28 C. Glass Bottles.					

SPIRITS, continued :

In Wine computations, 6 Reputed Quart, or 12 Reputed Pint Bottles, are considered equal to one gallon; but for Spirits a few average bottles, one in each parcel, are measured to Gills, and cast out, as shown below.

The weight of Glass Bottles, when of the ordinary kind, is determined by the scale, approved by G. O. 18th Aug., 1842, *vide* p. 122. When they differ therefrom, a few are weighed for average.

Cordials.

Case.	Bottles.	Gills.	Gills.	Galls.
RR — 6	36 ea.	$2\frac{1}{2}$	= 90 or $2\frac{1}{2}\frac{1}{2}$

Brandy.

Case.	Bottles.	Gills.	Gills.	Galls.	Galls.
BR — 8	60 ea.	$2\frac{1}{2}$	= 165 or $5\frac{1}{2}\frac{1}{2}$	$\frac{1}{2}\frac{1}{2}$
6·7 strength U. P.					

1155
990

11·055 or 11 Gills Underproof.

Sugar, not equal to white clayed.

	Hogsheads.	Gross.			Tare.		
		cwts.	qrs.	lbs.	cwts.	qrs.	lbs.
British Plantation tares allowed. G. D. 5 October.	VD—1	.....	16	2	9	.....	1 2 0
	2	.....	10	3	6	.....	1 0 0
	3	.....	14	1	21	.....	1 2 0
	4	.....	18	2	0	.....	1 3 0
	4	.....	60	1	8	gross.	5 3 0
					5 3 0	tare.	
					54	2	8 net.

super tare allowed,⁽¹⁾
G. D. 5 October.

Sugar Candy.

Boxes.	cwt.	qrs.	lbs.
P — 3	1	1·5 net.

Refined Sugar.

Loaves.	cwt.	qrs.	lbs.
„ — 5	1	2 7 net.

⁽¹⁾ The capacity of the cask being greater than its contents indicate, from a portion having been washed out during the voyage, a super tare is claimed thereon and allowed.

Tare one-third part.
G. D.
5 October.

Succades,
(Fruit or Vegetables preserved in Sugar).

Jars.	cwt.	qrs.	lbs.
3	0	1 11
			or 39 gross.
			18 tare.
			—
			26 net.

Tamarinds.

Ke.	cwt.	qrs.	lbs.
1	0	3 17
			gross.
			20 tare $\frac{1}{2}$ part.
			—
			0 2 25
			or 81 lbs. net.

Watches.

R. G.—7401 Box, containing 7 Cartons.

Out of 7 Cartons.	1641/1646	— 6 plain,	} Robert @ Genève.
	4187/4142	— 6 „	
	4507/4510	— 4 hunter,	
	—	16 silver.	
	5106/5110	— 5 enamel dials, metal domes,	} Bauté @ Genève.
	4327/4332	— 6 gold ditto, „	
	4881/4886	— 6 enamel backs, gold domes,	
	3721/3724	— 4 lever hunter,	
	—	21 gold—Watches at value.	

Worsted Yarn.—(Dyed) (1).

Tare for per
per and string,
Six oz. each.
R. O. 3 June.

Bundles.	cwt.	qrs.	lbs.
50	0	1 25
			or 53 gross.
			19 tare.
			—
			34 net.

(1) For distinctive rates, see "Yarn," in *Table of Duties*.

Wood Goods.*Hewn Timber.*

Piece. Length. Breadth. Thickness.

1 ... $40\frac{1}{2}$... 14 ... $14\frac{1}{2}$ = 57, or 1 load 7 feet for duty.

Sawn Deals.

Pile.		Length.	Breadth.	Height.	Cubic ft.
1 ...	400 ...	12	0×7	8×10	$6 = 968$
2 ...	360 ...	16	0×7	8×9	$2 = 1124$
	5 ...	16	0×3	10×0	$3 = 15$

765

2105, or 42 loads 5 ft.

Lathwood.

Pieces.	Length.	Breadth.	Height.	Cubic ft.
1641 ...	8	0×6	0×6	$0 = 288$
534 ...	4	6×6	0×3	$6 = 94$

2175

382, or $1\frac{165}{16}$ fathoms.

Laths, being Sawn Wood.

Bundles.	Length.	Breadth.	Height.	Cubic ft.
50 each 100 and 90 odd. }	6	0×6	0×6	$0 = 216$, or 4 loads 16 ft.

Gt. Hhd. qrs.

3	1	25	<i>Handspikes</i> not exceeding 6 ft. in length.
2	1	9	<i>Spars</i> 4 to 6 in. in diameter.
0	3	4	<i>Ditto</i> under 4 in. in diameter, and above 22 ft. in length.
0	0	26	<i>Ditto</i> under 4 in. in diameter, and not exceeding 22 ft. in length.

Firewood is usually tallied by the quarter fathom; being sawn into lengths of 18 inches, it is packed in a frame 6 ft. by 6 ft., and afterwards reduced by splitting deal ends twice, batten ends once; and wood generally, so that it shall be inapplicable to any other useful purpose.

MODES OF ASSESSMENT, &c.

With Timber and Wood, 8 Inches square and upwards, and Round Wood 9 inches in Diameter and upwards—exceeding 10 feet in length—the Length should be taken to half a foot, the breadth, thickness, diameter, or quarter-girt, to the quarter of an inch, and the content cast out to an entire foot;—not exceeding 10 feet in length—the content must be computed to half a foot.

Wood, continued :

Oak Knees, 8 inches square and upwards, under 5 feet in content ; Barks, or Fir Quarters, 5 and under 8 inches square and exceeding 5 feet in content, should, in like manner, be measured separately, and contented to half a foot.

Balks or Timber, 5 inches square or upwards exceeding 2 and not exceeding 5 feet in content, the length to be taken to one-quarter, and the content computed to one-tenth of a foot.

— *or Fir Quarters, under 5 inches square, may be cubed in bulk, or 60 pieces piled together, the average length struck, height and width taken to their full extent in feet and inches, and the content of the entire number ascertained therefrom.*

Wainscot Logs.—The length to be taken to the quarter of a foot, breadth and thickness to the quarter of an inch, and the content computed to half a cubic foot.

Spars, 6 inches in diameter, and upwards, must be measured and returned as "Hewn Timber," and content charged to half a foot.

— *under 6 inches in diameter are taken by tale.*

Birch Hewn, not exceeding 3 feet in length, nor 8 inches square ; Laths sawn or rent, and other Wood, not exceeding 2 feet in content.—The length, height, and width of the pile should be taken to their full extent in feet and inches, and the content cast out in loads and feet.

Lathwood of various lengths and Firewood ⁽¹⁾ *are measured in a 6-feet frame, and reduced to fathoms of 216 cubic feet.*

Foreign Deals, Battens, Boards and Planks, being assorted into similar lengths, breadths and thicknesses, are piled and thus cubed :—

— *If there be 4 Great Hundred Deals or Planks, or 6 Great Hundred of Battens or Boards in one Pile—all dimensions should be taken to the quarter of a foot and the Content computed to an entire foot.*

— *If there be less than the above quantities—length should be taken to the quarter of a foot, breadth and height to an inch computing the content as before to an entire foot.*

— *When a pile consists of several dimensions, the fractional parts in the computation of each section, must be added together, and the final fraction on the total content of the pile only rejected.*

— ⁽²⁾ *Exceeding 21 feet 3 inches in length, and Oak Plank under*

⁽¹⁾ Firewood may be framed whole and subsequently reduced.

⁽²⁾ Deals and wood measured singly must have a progressive number, and the contents scribed on each piece.

Wood, continued :

21 feet in length—at the option of the importer, may be measured singly, or averaged from the measurement of 1 in 10 of each parcel of like dimensions, the length being taken to one-quarter of a foot; breadth and thickness to one-quarter of an inch, and the content cast to one-tenth part of a foot.

Colonial Deals, &c., are similarly assessed, except when the importer furnishes a specification containing the numbers and dimensions of the goods, with the total cubic measurement. In this case, the landed quantities are compared, the specification computed, and an average content of 120 pieces struck. The Landing Surveyor then permits the delivery of the cargo by tally, writing off the average found on the 120 pieces to half a load only, by rejecting the surplus when under one-quarter or three-quarters of a load, and charging to the next higher degree when exceeding those points.

Planed or Dressed Woods must be measured after the above modes, according to their peculiar character or dimensions.

Railway Sleepers.—For the proper modes of assessing these and other like irregular goods, vide "*Wood*," in "*Miscellaneous Orders*."

Staves are taken by average measurements. Piles of 360 of each kind, and under that number the whole pile, being cubed, with all dimensions taken to the inch.

<i>Handspikes</i>	—exceeding 7 feet in length,	} Are all taken by tale.
<i>Ditto</i>	not exceeding 7 feet in length,	
<i>Spokes</i>	exceeding 2 feet in length,	
<i>Ditto</i>	not exceeding 2 feet in length,	
<i>Oars</i>	Rough or made up,	

Wastewood, being Billet or Brushwood, is estimated in the bulk, *ad valorem*.

Teak Wood, Ship Building Woods admitted on the same terms as *Teak Wood*; *Furniture Woods* and *Dye Woods* (estimated by the ton), being free of duty, accounts of the masters of Government yards, merchants, wharfingers, and of the several dock companies, may be taken for the specific quantities, after due examination by proper landing officers.

EXPORTS.

THE nature of the important business transacted in the Searcher's offices connected with the lading of outward-bound ships, be it Stores or Merchandise, may, it is hoped, be readily gleaned from the following observations and descriptions.

General Remarks—Searchers.—The Customs' Regulations affecting exports and imports differ in many material particulars; and the practical application of the former is entrusted to a special division selected from the general body of landing officers, designated Searchers.

The Searchers superintend the shipment of all descriptions of goods exported as merchandise; exciseable articles upon which bounty or drawback is allowed; and bonded goods, free of duty from the warehouses, shipped as stores for the use of vessels proceeding to foreign parts.

Cargo, outwards and inwards.—As a general rule, vessels are not permitted to take in outward cargo, until their inward one be entirely discharged; but, as many ships will not safely float empty, and it is designed to lade heavy goods at the bottom in lieu of ballast; upon certificate being furnished by the Tide-surveyor that the vessel requires stiffening, and upon entry of the goods outwards, the Searchers may issue a stamped note authorising the receipt of such cargo before her discharge inwards be completed (!).

Merchandise—how exported.—Merchandise is legally exported on cocket and bill after the following manner:—All cockets (except those for Customs' bounty or drawback goods), must be prepared by the exporter and signed by the collector. Such cockets as form the exceptions above named, are filled up by the cocket writers from the exporter's warrant, and are signed by the Collector and Controller.

In all cases of exportation of warehoused goods, bond is required to be given. A warrant for cocket and a bond note must be prepared by the exporter and presented at the Bond Office. When the bond is fully executed, these papers are returned to the exporter, signed by the Clerk of the Bonds. The warrant and cocket must then be taken to the Cocket Office, where they are examined, and the cocket is signed and returned to the exporter, who then becomes responsible for the proper use of the same.

Bonded Goods.—For these a cocket, shipping bill, bond note, locker's order, and slip,—if removed by a licensed carman from one dock or station to another—also a dandy-note, are delivered to the warehouse-keeper, in whose custody the goods may be. After examining and signing them, he returns to the party the cocket, shipping bill, locker's order, and, if there be one, the dandy-note; retaining the bond note and slip.

(!) B. M. 19 July, 1848.

EXPORTS, continued :

In case the goods are to be cleared from the station where they lie, the documents received from the warehouse-keeper, together with a pricking note properly filled up, are presented to the Searcher there, who compares them, and, if correct, countersigns the locker's order as authority for that officer to deliver the goods specified therein for shipment; and on receiving them from the warehouse, if found in every respect to correspond with the endorsements on the cocket and bill, the Searcher permits the shipment. In the event of the vessel loading at another station, the goods are delivered into the charge of a licensed lighterman or carman. If the former, with a black, if the latter, with a red, pricking note ⁽¹⁾, properly signed and stamped, as authority for the master to receive the goods on board his ship, the lighterman giving a receipt on the face of the shipping bill for the goods he undertakes to convey. On removal by a licensed carman, the dandy-note, bearing the exact time of departure endorsed, is given to him; which, immediately upon arrival with the goods, he delivers to the Searcher's Shipping Officer, that a notification on the dandy-note of the precise time of arrival may be made, whereby the Searcher is apprised how long the goods have been in transitu—an important particular in determining the strictness of his examination previous to allowing their shipment.

The cocket, shipping bill, and pricking note, having reached the Searcher, the goods are examined on the bill and shipped. The particulars on the dandy-note are compared with those on the locker's order—which, after being returned to the warehouse-keeper, with the locker's attestation, is forwarded through an official channel to the Searcher, who, signing it when correct, returns the order to the warehouse-keeper, as a notification of the shipment of the goods, that they may be discharged from his books, and the merchant's bond subsequently cancelled.

Goods imported for immediate transshipment.—The merchant having duly complied with the requisitions of the B. M., 18th May, 1850, &c., and given bond accordingly, enters his goods outwards, lodging the cocket, bill, bond note, and a copy of the vessel's inward report, with the Registrar, in lieu of the Searcher; obtaining from him thereupon an order for the discharge of the goods from the vessel into the charge of a Tide-waiter, who is on no account to leave his goods. On arrival at the Docks, or station, the lighterman or merchant acquaints the Registrar, who thereupon signing the cocket and bill, with the date and hour, transmits them officially to the Searcher, or specially appoints a Searcher for the shipment, who forthwith

(1) A Black Pricking Note is used when goods are removed by water, and a Red Pricking Note when shipped from the quay.

Partial Shipments (such as Deals, &c.).—In cases where a second pricking-note cannot be obtained, the locker should endorse the part delivered upon the original pricking-note, so that it may accompany the lighter to the ship, and be duly receipted.—B. O. 26th Nov., 1849.

EXPORTS, continued:

visits the lighter, and satisfying himself as to the identity of the goods, &c., by superficial or a partial examination, as the particular case may seem to require, issues a pricking note for delivery of the goods into the export vessel. When made shipped, the cocket and bill are forwarded to the Clearing Searchers by the Searcher. He also makes a short copy for the landing account in a blue book, furnished by the Registrar, which, when complete, the latter forwards, with his remaining documents, to the Jerquer, to check the transaction. For further particulars, vide "*Transshipment Goods*," in the "*Miscellaneous Orders*."

British or Free Goods.—British or free goods are shipped simply upon cocket and bill, containing a correct endorsement of their particulars, agreeably to the classified list (¹), and a declaration of their several values, signed by the exporter or his representative. When free goods are to be conveyed by a lighterman to the export vessel, a note prepared by the shipper, bearing the marks, numbers, and description of packages, with the name of the vessel, master, and port of destination, is presented to the Searcher, with the cocket and bill; finding this note accord with the cocket and bill, he stamps and delivers it to the lighterman as his authority that the goods be received on board.

Stores for Shipment.—For bonded stores, and goods shipped as stores subject to drawback, the master or owner signs, in the presence of the Searcher at the principal office, a request note specifying accurately the goods he requires for the use of his vessel; and having given bond for their proper disposal, a black and red store bill, endorsed with the particulars, are signed by the Office Searcher; the former, as an authority to the warehouse-keepers to deliver the goods into the charge of the Searcher at the station where they are intended to be cleared; and the latter as his permit that such stores go for shipment. The further proceedings in respect to locker's order, slip, dandy, and pricking notes, are the same in the clearance of bonded stores as those described in shipping goods from the warehouses.

Examination.—The examination of goods and stores by the Searcher is notified with his initials and date on the shipping bill, and it is principally directed to those upon which bounty or drawback is claimed, or to high duty foreign goods from the warehouse—such as spirits, wine, tobacco and segars, tea, beer, hops, books, paper, playing cards (²), sugar, soap, silks, plate, &c.; and the circumstances requiring attention are to check the guage, strength, weight, or quality of the contents of packages so inspected: to see that the goods be worth the amount of drawback claimed, and with respect

(¹) See "*List of Articles of British Produce usually exported*."

(²) Searchers are to notify their having certified the shipment of Cards for Exportation on the bill, or to state thereon the fact, if no stamp certificate be produced.—G. O. 28 in furtherance of G. O. 25th Aug., 1826.

EXPORTS, continued :

to British wrought plate, that it is duly stamped and has never been used.

After due shipment of all goods, the cockets and bills ⁽¹⁾ are immediately forwarded to the Searcher's clearing office ; and the pricking notes properly signed by the master, mate, or Tide-waiter in charge, who has received the goods on board, are collected by the Master or his agent, and lodged there also to facilitate the clearing of his vessel, agreeably to the provisions of 8 and 9 Vict., cap. 86, s. 86, described at p. 188.

SEARCHERS' DOCUMENTS.

THE particular features of each may be gleaned from the following descriptions :—

A Slip for Bonded Goods is obtained of the warehouse-keeper, and should contain particulars of the import ship and date of voyage ; also the merchant's name and date of entry, together with full particulars of the intended export vessel, marks, numbers and contents of packages—the quantities being in figures—which account must be certified by the warehouse-keeper and countersigned by the locker, in proof that such goods are in his custody. It is then presented to the landing-surveyor of the station, with the bond note, who endorses thereon his permission to export.

When constructively bonded, and the goods have not reached the bonding yards or warehouses, the landing-waiter must be called upon primarily to certify to the correctness of the account, before the slip is presented to the warehouse-keepers, locker, or surveyor.

A Bond Note is obtained at the Bond Office, and bears on its face, besides the necessary particulars of the ship, port, and date of entry outwards, the ratings and values of the different descriptions of goods to be exported, and at the back an accurate endorsement of particulars of each package, both being in words at length. It becomes eventually, when certified by the landing-surveyor that the value stated is sufficient, and bond taken upon it, the warehouse-keeper's warrant.

(1) Two copies of bills of entry, and two signatures to the cocket only are required in cases of British goods subject to duty ; goods on which bounty or drawback is claimed, and for which a debenture has to be issued. In all other cases no bills of entry,* and not more than one signature to the cocket should be required. The entry and the cocket should be written on the same sheet of paper, and headed "Entry and Cocket."—G. O. 1847.

* On application of Phillips and Co., 3rd Nov., 1848, it was directed that one bill must be furnished with each cocket, to enable the merchant thereafter to obtain a Bill of Store, should such be needed.

EXPORTS, continued :

A *Warrant for Cocket* is drawn by the exporter or his agent, and should specify, in figures, the quantities, ratings, and value—when paying duty by value—of the goods to be exported; whether they be British, duty free, or bonded; and with full description of ship, master, and port of destination, to enable the cocket-writer to complete his document therefrom.

A *Cocket* is the shipper's general entry outwards and except those for Customs bounty or drawback goods, is prepared by himself. There are seventeen varieties of cockets, adapted to different classes of exports: such as,—

Foreign goods free of duty,	British goods free of duty,
Ditto from the warehouse,	British refined sugar—refined in
Ditto not for drawback,	bond ⁽¹⁾ ,
Ditto for drawback.	Refined sugar for bounty,
Ditto for immediate transshipment,	Tobacco manufactured for drawback,
Goods exportable under some particular rule, regulation, restriction, or condition, &c.	Silver plate for drawback,
	Gold plate for drawback.

A cocket is granted by the Collector and Controller of Customs, on production of a warrant for cocket, and certificate ⁽²⁾ that bond has been given to export the goods described therein. Transshipment cockets are printed in red, and headed “For Transshipment.” On the face it should bear the names of the ship, master, and port of destination; the date of entry outwards, and that of the special order by which, under peculiar circumstances, goods are allowed by the Board to be shipped irregularly. For bonded goods the tonnage of the vessel also is required. Following these should be inserted in figures the total quantities of the several descriptions of goods, with the amount of duty, if any be chargeable. The necessary official signature being appended, it is handed to the exporter, and he is thenceforward held responsible for its proper use. The cocket usually embraces all the goods the shipper intends to forward by the vessel to which it applies; but it is not necessary that he should ship them together, the same cocket suffices for the whole, with separate shipping bills for each occasion, thus:—When a parcel of goods is ready—if they be British or duty free, not claiming bounty or drawback—the exporter endorses on the cocket, in words at length, the number of packages, their general contents, and for British, their value; if they be other goods, he describes the number and kind of packages, with full particulars of contents, specifying the quantity, quality, or value, and setting forth their respective marks and numbers in the margin. To every such endorsement he appends, also in words at length, the total quantity of each sort of goods in the shipment, with the total number of each sort of package con-

⁽¹⁾ For amended form of Entry and Cocket, No. 5, see G. O. 1887.

⁽²⁾ A perfect bond note.

EXPORTS continued :

taining them, distinguishing all such, if any there be, for bounty or drawback ; and all such, if any there be, subject to duty on exportation, or exempt therefrom. When thus prepared and signed by the claimant, it is forwarded with its corresponding shipping bill to the Searcher, by whom the two are compared, selections made, and examination recorded on the bill ; and, if correct, the goods made " shipped." The bills are then forwarded to the principal Searcher's office, and the cocket retained by the Searcher at the station for any further endorsement the exporter may wish to make in subsequent shipments, he being allowed to endorse any portion up to its full extent ; but the Searcher should take care that he does not exceed this entry. When the last endorsement is made, and the goods shipped, it is forwarded with the bill and all pricking notes to the Office Searchers, where the cocket is put on the ship's file for examination with the ship's " Content."

It should be noticed that all goods not duly cleared as above described, are liable to forfeiture.

A Shipping Bill is prepared by the merchant. On its face it is a copy, in figures, of the full cocket entry ; and on the reverse, it bears an endorsement of the goods then brought for shipment, specifying the quantity and description of goods in each separate package, with their proper marks ; and when for bounty or drawback, a claim appended, duly signed by the merchant, in words at length. If warehoused goods, the total net quantity must be inserted in words, and its correctness attested by the warehouse-keeper, from whose custody they are to be delivered. If British or free goods, an accurate account, specifying quantity, quality, and value, classed according to the published official list, must be signed by the merchant or his agent, with the value only in words at length ⁽¹⁾. If Inland Revenue goods, liable to drawback, parties claiming thereon must give notice to the officer of Inland Revenue, and from him obtain a certificate containing a full description of the goods for which drawback is claimed, producing it to the Searcher at the time of clearing the goods ⁽²⁾.

The examination corresponding, they are duly shipped, and a certificate returned to the officer of Inland Revenue by the Searcher at the principal office, Custom House.

Black and Red Ships' Store Bills contain the particulars of goods shipped as stores for the vessel, the quantities being allowed by the Office Searcher in proportion to the number of passengers and crew, and the estimated duration of the voyage ⁽³⁾. They, of course, contain the names of the ship, master, and place or places of destination, together with that of the store dealer or merchant, and the tonnage of the vessel. The black bill, in addition, bears the numbers of passengers and crew. Before signing these documents, the Office

(1) N.B.—A penalty of 20% attaches to a false return.

(2) The certificate is usually forwarded in a separately sealed envelope by the merchant, with the cocket and bill.

(3) Vide *Table of Stores*, p. 204.

EXPORTS, continued :

Searcher requires the bond note to be lodged with him, if the vessel be entered outwards with cargo, or a ballast declaration endorsed by the clerk of the bonds, if leaving in ballast ⁽¹⁾.

A Request Note for Stores embraces all the particulars required on the store bills, and must be signed by the master or owner in the presence of the Office Searcher.

A Victualling Bill is prepared after due shipment of the stores, and contains a correct list of the same, with the particulars of the vessel, &c. With vessels proceeding to a British Possession, it is attached to the file of cockets.

A Content is made out by the master or his broker, and bears the names of the ship, master, and place or places of destination, her tonnage, and an account of all packages shipped on board her, with their marks and numbers, distinguishing such, if any, that have been reported inwards for exportation. Before clearance, the whole of the cockets are delivered to the Office Searcher, who causes the particulars thereon to be compared with those in the content ; files, labels, and seals the cockets, attesting the correctness thereof by his signature on the label and content. The master then signs a declaration to the truth of the content, answering such questions as may be put to him by the Collector and Controller, whereupon they clear his ship for her intended voyage, notifying it and the date upon the content, label to the file of cockets, and victualling bill. The content is then transmitted to the Office Searchers, and the file of cockets and victualling bill delivered to the master as authority for such ship departing the port.

A Bill of Store is a document issued by a Searcher for such goods as have been legally exported from this country, and, lacking sale, or for any other cause inducing the exporter to require their return, within six years are brought back.

The party in whose name any goods thus re-imported were entered for exportation, must deliver to the Searcher at the port of exportation an accurate account, signed by himself, of the particulars of such goods, referring to the entry and clearance outwards, as well as the return inwards, with the marks and numbers of the packages inwards and outwards ; whereupon the Searcher grants a bill of store for the same. If the person in whose name such goods were entered was not the proprietor thereof, but his agent, he must declare ⁽²⁾ upon the bill of store the name of his principal. And if the consignee be not such proprietor and exporter, he must make and subscribe a declaration upon the bill of store of the name of the party for whose use such goods have been consigned to him ; and the real

(1) Ships leaving in ballast, clear upon a victualling bill—a memorandum of the ship, master, port of destination, tonnage of the vessel, and number of the crew, being left with the Office Searcher.

(2) See Form of Declaration, No. 18, p. 31. Officers at the Outports are directed to use this form by G. O. 1835.

EXPORTS, continued :

proprietor must make and subscribe a declaration upon the bill of store, to the entry of the goods so exported and now returned—that he was the proprietor of such goods at the time of exportation and re-importation, and that the same had not, during such time, been sold or disposed of to any other person. Such declaration to be made before the Collectors and Controllers at the ports of exportation and importation respectively, or before a local magistrate, whereupon the Collector and Controller give it the virtue of a warrant, and admit the bill of store as an entry accordingly. It is forwarded to the landing officers, who examine and identify the goods, the Landing Surveyor expressing himself satisfied on the bill itself, and should bounty or drawback have been received on the exportation thereof, such is notified on the face of the document, and must be repaid before the delivery of the goods.

A Dandy Note is given by the warehouse-keepers to the carman for protection of goods in transitu, removed by land from a bonding yard, wharf, or warehouse, for shipment to another station. It contains particulars of the marks, numbers, and general contents of packages, and name and place of the vessel for which they are destined. The locker also records thereon the exact time the party leaves with the goods.

A Locker's Order is issued by the warehouse-keeper to the party in custody of them as his authority to deliver to the bearer the goods specified thereon; when duty has been paid on home consumption warrant, without restriction: but when for export, then under the particular regulations established by the Honourable Board for the protection of such goods, which should be notified by the warehouse-keeper on the order.

A Special Sufferance is occasionally granted by the Board of Customs, permitting the shipment of goods at an unlawful place, when, from want of accommodation, stress of weather, or other reasonable cause, the vessel cannot reach a legal quay to load.

A Transfer Entry is made out by the merchant when goods entered cannot be exported by the intended vessel. In such cases, within a moderate time, he is allowed to transfer and ship them on board some other vessel.

A Debenture is a document prepared by the Collector and Controller, certifying the entry of goods outwards. After the departure of the vessel, their due shipment and exportation is certified thereon by the Searcher, and returned to the Bench Officers for computation and payment of drawback or bounty.

A Pricking Note is obtained of the Searcher, and used for bonded, drawback, and bounty goods. It contains the usual particulars of the ship, master, and port of destination, with the marks, numbers, and general description of the packages. When presented with the cockpit and bill to the Searcher, it is stamped by him and forwarded through his Shipping Officer to the master or mate of the vessel, as authority to receive such goods on board, and a receipt is taken for it.

FORMS OF ENTRIES.

EXAMPLE I.

Warehousing Warrant.

PORT OF HULL. 5th July, 1850.
 In the LION (British Ship). J. HURST, @ Hamburg.
CHAS. HARE, Merchant.

A. B. 15 to 25.	Eleven Casks Butter.	To be ware- housed in Hill's Bond- ing Ware- house, No. 21, High- Street.
J. M., Controller.	No. ().	J. W., Collector.

EXAMPLE II.

Warrant for Timber direct from the Ship.
 (B. P. Produce).

PORT OF NEWPORT, 3rd July, 1850.
 In the RACER (British Ship). R. POWER @ St. John, N. B.
W. WILLIAMS & Co., Mer.

Marks and Numbers.		Amount of Duty.
	Four hundred pieces of Timber, not being Deals, or any other Timber or wood, sawn, split, or otherwise dressed, except hewn, and not other- wise charged with duty, <i>of and from</i> <i>British Possessions</i> , containing three hundred loads	£ s. d. 15 15 0
B. C., Controller.	No. ().	J. G. B., Collector.

B.

EXAMPLE III.

(254) No. of Locker's Order.

Warrant for Home Consumption for Tea.

PORT OF NEWPORT.

2nd July, 1850.

Warehoused 13th May, 1847, by WILLIAM EVANS.

Ex SEVERN (British Ship).

J. Wood, @ Bristol.

W. EVANS, Merchant.

No.		Amount of Duty.
		£ s. d.
1 to 3.	Three Chests of Tea, containing two hundred and forty-five pounds net, <i>Originally Warehoused</i> in Bristol by A. Robertson, 12th April, 1847, <i>ex Borderer</i> (British Ship), <i>Wells, @ Hong Kong</i>	26 15 11

3/140 *W. Keeper's**Reg. & Folio.*

J. G. B., Collector.

R. C., Controller.

No. ().

B.

EXAMPLE IV.

Warrant for Home Consumption for B. P. Rum.

LONDON DOCKS.

Ex SARAH COMPTON (British Ship), J. Compton, @ Jamaica,

RUCK, SON AND FENWICK.

R. S. & F.		Amount of Duty.
		£ s. d.
Ca. O.P. No. 40. 90. 30	One Cask of Rum, containing one hundred and twenty gallons, being spirits not sweetened, <i>the produce of and imported from a British Possession in America</i> <i>Warehoused by J. Daniel, 20th May, 1850.</i>	49 0 0

Passed 3rd August, 1850.

P. G., Receiver.

W. W., Controller.

No. ().

B.

EXAMPLE V.*Warrant for Home Consumption for Coffee.***PORT OF NEWCASTLE.****22nd July, 1850.****Ex JANE WALLACE (British Ship). W. ALLEN, @ Calcutta.****J. SCOTT, Merchant.**

Marks and Number.		Amount of Duty.
		£ s. d.
J. S. 8 to 12.	Five bags, containing two hundred and fourteen pounds weight of Coffee Warehoused by T. Green, 12th Jan., 1846.	2 13 6

J. B., Controller.**W. J. W., Collector.**

No. ().

B.

EXAMPLE VI.*Warrant for Goods out of Baggage.***PORT OF RAMSGATE.****22nd July, 1850.****Ex QUEEN OF THE FRENCH (British Ship). Paul, @ Ostend.****CHAS. PAGE.**

		£ s. d.
9	Prints and Drawings, single nine	0 0 9
$\frac{9}{2}$	Spirits, sweetened, viz.—Cordials eight thirty-two parts of a gallon	0 7 6
	Additional duty thereon	0 0 1
8	Pictures, three, containing five square feet . .	0 5 0
	Additional duty thereon	0 0 8
	And further for each Picture	0 8 0
£ s. d.	Additional duty thereon	0 0 2
1 0 0	Frames for Pictures, one . . . value one pound	0 2 0
	Additional duty thereon	0 0 1
8 10 0	Goods, in part or wholly manufactured, not otherwise charged with duty (1) . . value, three pounds ten shillings	0 7 0
		1 5 10

G. G., Controller.**W. B., Collector.**

No. ().

(1) Goods paying duty according to value, require declaration of such value to be made on the warrant.—See Example 7.

EXAMPLE VII.

Warrant for General Goods direct from the Ship.

PORT OF LIVERPOOL.

16th June, 1850.

Es WILBERFORCE (British Ship). J. GREEN, @ New York.

S. SMITH.

			Amount of
			Duty.
S. S. No. 1.		One box, containing one hundred weight and fourteen pounds of Books, in the foreign living languages, being of editions printed in or since 1801	£ s. d.
W. F.	4	One case, containing Perfumery, not otherwise charged, value twenty-five pounds	2 19 1
		25l.	2 10 0
T. W. 7—8.		Two boxes, containing twenty-five pounds of Segars, admitted to entry per B. O. 2nd June, 1846	11 16 3
		T. O. W. W.	17 5 4
		No. ().	
		I, S. S., of _____, do hereby declare that I am the importer of the goods above mentioned, and that I enter the Perfumery at the value of twenty-five pounds.	
		Witness my hand, this _____ day of _____	
		S. SMITH.	

B.

EXAMPLE VIII.

Warrant for Home Consumption for Sugar (Foreign).

PORT OF PORT GLASGOW.

20th Aug., 1850.

Es GRAZIA DI DIOS (Spanish Ship).

VELOZA @ Havana.

SIMPSON, FRABNE and Co.

Mark.	Number.		Amount of
			Duty.
††	210/ 240	Thirty-one cases of Sugar, weighing one hundred and sixty-nine hundred weight and twenty-seven pounds, being Muscovado or clayed, not being equal in quality to white clayed, the growth and produce of Cuba	£ s. d.
		Warehoused by J. Fitze, 13th Oct., 1845.	143 17 1

B. C., Controller.

A. B., Collector.

No. ().

B.

EXAMPLE IX.

Warrant for Home Consumption for Sugar.

[B. P. Produce.]

PORT OF GREENOCK.

23rd July, 1850.

Ex SCOTIA (British Ship).J. Campbell, @ DEMERARA.
HASTIE and Co.

Mark.	Number.		Amount of Duty.
H.C.	1/10	Ten hogsheads of Muscovado Sugar, not being equal in quality to white clayed, <i>the growth and produce of a British Possession</i> into which the importation of foreign Sugar is prohibited, and imported from thence, weighing one hundred and fifty-three hundred weight and sixteen pounds	£ s. d.
		Warehoused by S. Coleman, 3rd May, 1850.	76 11 5

F. F., Controller.

W. W., Collector.

No. ().

B.

EXAMPLE X.

Warrant for Home Consumption for Wine.

PORT OF LYNN.

9th July, 1850.

Warehoused 13th May, 1846, by W. THORNTON.

Ex KINGFISHER (British Ship).

W. Wood, @ LONDON.

JAMES WEBB, Merchant.

Mark and Number.	Gallons full Contents.	Gallons Ullage Contents.		Amount of Duty.
JW. 49	114	112	One Cask of Portugal Wine, containing one hundred and twelve gallons, <i>originally Warehoused at London, 8th June, 1846, ex Nautilus</i> (British Ship), Wearne, @ Oporto . .	£ s. d.
				32 6 10

W. K., Pro-Controller.

J. M., Collector.

No. (),

B. **EXAMPLE XI.**

Warrant for Home Consumption for Vatted Rums.

[Of B. P. and E. I. Produce].

WEST INDIA DOCKS.

Vatted Account (*ex* sundry British Ships).

SCALEY and MAUDE.

V. 1377. 1386.	Four casks, containing three hundred and ten gallons of Rum; being spirits not sweetened, <i>the produce of, and imported from, a B. P. in America, and of a B. P. within the limits of the East India Company's charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have been fulfilled. Vatted by selves, 3rd February, 1847.</i>	Amt. of duty. £ s. d.
		126 11 8

Passed, 13th July, 1850.

T. C., Controller.

T. G., Receiver.

No. ().

B. **EXAMPLE XII.**

Warrant for Home Consumption for Tobacco.

PORT OF BRISTOL.

2nd May, 1850.

Ex YORICK (American Ship).

T. TODD, @ Virginia.

GEORGE DAVIS, Merchant.

G.D. 14/ 16	Three hogsheads, containing four thousand two hundred pounds of unmanufactured Tobacco (¹). Warehoused by J. Simson, 20th July, 1848. Duty	Amt. of duty. £ s. d.
		661 10 0
	Rent, 15 weeks . .	0 5 8

M. L., Controller.

J. K., Collector.

No. ().

(¹) Specify whether "stemmed" or "unstemmed."

FORM OF SPECIAL CERTIFICATE.

PORT of _____

This is to certify that Thomas Edwards did, on the 25th day of March, 1847, enter and pay the duty on Twenty-nine hundred weight three quarters and three pounds of Clover Seed, the produce of Europe, ex Julie Marie, (Dutch ship) @ Rotterdam.

And it appearing to the satisfaction of the Honourable the Commissioners of her Majesty's Customs that the sum of seven shillings and fourpence was overcharged on the said goods, by the additional five per cent. having been in error imposed thereon,—

They have by their order, dated 3rd instant, No. 95, directed the duty over paid, amounting to seven shillings and fourpence, to be allowed by Special Certificate.

J. B., Collector.
E. C., Controller.

Dated at the CUSTOM-HOUSE,
12th August, 1847.

ENDORSEMENT.

	£	s.	d.
<i>Consolidated Customs.—The duty to be repaid on the goods mentioned on the other side amounts to seven shillings and fourpence</i>	0	7	4

J. B., Collector.
E. C., Controller.

	£	s.	d.
<i>Received, 12th August, 1847, of the Honourable the Commissioners of her Majesty's Customs, by the hands of _____, their Collector at this port, the above-mentioned sum of seven shillings and fourpence</i>	0	7	4

Witness, E. C.

THOMAS EDWARDS.

ABSTRACT

OF AN

ACT FOR CONSOLIDATING AND AMENDING THE LAWS RELATING TO WRECK AND SALVAGE⁽¹⁾.

[9 and 10 Vict. cap. 99.]

FOR the purpose of carrying the provisions of this Act into effect, Receivers of Admiralty droits⁽²⁾ are appointed, whose names and addresses are to be posted at the Custom-Houses and at Lloyd's. All provisions in this Act respecting Receivers to be applicable to the present agents appointed by the Receiver-general, and all appointments to be exempt from stamp-duty.—S. 3.

Lords of manors or other persons claiming a right to wreck or goods found jetsam, flotsam, lagan, or derelict, are to give notice thereof to a Receiver.—S. 4.

All persons finding wreck, &c., are to report in writing the particulars of the finding thereof, to a Receiver or officer of the Customs, and shall place such articles at the disposal of the said Receiver or officer; and every officer of the Customs receiving such report, shall forthwith transmit the same to the nearest Receiver. Any person concealing or retaining possession of such wreck, &c., or not reporting any articles or droits of Admiralty, shall forfeit all claims to salvage, and shall, on conviction, forfeit any sum not exceeding 100*l*.—S. 5.

Receivers and officers of Customs may, by warrant, seize goods not reported or delivered, and shall be entitled to salvage. If any seizure shall have been made by information, such reward shall be paid to the informer as the Receiver-general shall allow.—S. 6.

Receivers are to send to the principal officer of customs at the nearest port, a report in writing of the particulars of the goods seized or reported, and when they amount to 20*l*. in value, a copy of the said report to be posted at Lloyd's.—S. 7.

⁽¹⁾ Passed 28th August, 1846.

⁽²⁾ A list corrected to the present time, of the names of Receivers at the various ports and places will be found in this edition. See "*Receivers of Admiralty Droits*," in INDEX.

Receivers are to give notice to lords of manors, &c., within twenty-four hours, after receiving report or making seizure, of the finding of wreck, &c.—S. 8.

The owners of the wreck, &c., may, on making good their claim within the period of twelve calendar months, have the same delivered up to them, on payment of the proper duties and the necessary charges.—S. 9.

When any such wrecked goods shall have been in the custody of any Receiver, and not claimed by the owner within twelve months, the lords of manors or other persons, may make good their claim within one month following.—S. 10.

Wrecked goods, &c., not claimed either by the owner or lord of the manor, are to be sold as droits of Admiralty, without any legal process, and the net proceeds of such sale, after the payments of salvage and other charges, shall be forwarded to the Receiver-general. And if any of the articles be deemed perishable or of small value, they may be sold immediately.—S. 11.

No Vice-Admiral or Deputy Vice-Admiral of any county, or any agent of his, shall henceforth interfere with wreck, &c.—S. 12.

Whenever it shall happen that, after payment of the necessary expenses, there shall not be left a sum sufficient to defray the salvage, the Lords of the Treasury may, on application by Receiver-general or Lord-warden of Cinque Ports, allow such sum to be paid out of the exchequer by way of salvage, as they shall deem sufficient.—S. 13.

Whenever any vessel shall be in distress, Receivers, Justices of Peace, or officers of Customs, are empowered to summon men, and to demand assistance, as well as the use of any vessels, boats, waggons, carts, and horses at hand; and every person refusing or neglecting to comply immediately with such demand shall forfeit 100*l*.—S. 14.

For the prevention of confusion among persons assembled to save a vessel in distress, all persons are to conform in the first place to the orders of the master or owner, or officer in charge of the said vessel; in the next place, to those of the Receiver; and, for want of their presence, to the officers hereinafter mentioned: first, the officers of Customs or Coast-guard, then those of the excise, then of the sheriff or his deputy, and then any Justice of the Peace; and any person acting contrary to such orders shall, on conviction, forfeit 50*l*.—S. 15.

Any Receiver, or in his absence, any Justice of the Peace, may examine upon oath any person belonging to any ship in distress, or who may be able to give an account thereof, or of

her cargo or stores, or any other circumstances relating thereto, and the said Receiver shall take the said examination down in writing, and one copy thereof is to be sent to the Receiver-general, and another to the secretary at Lloyd's. For every such examination by a Receiver, he shall be entitled to receive from the owner of the said vessel or cargo, the sum of one pound; and persons belonging to the said vessel refusing to be so examined shall forfeit any sum not exceeding 50*l*.—S. 16.

Right of way may be claimed over lands near the coast, on occasion of wreck, and compensation to land occupiers is to be settled in the same manner as salvage.—S. 17.

Any owner or occupier obstructing the passage, or refusing persons to traverse such lands, shall be fined a sum not exceeding 100*l*.—S. 18.

Every person (except Receivers) employed in the saving of ships or goods, or the life of any person on board, or of any wreck or stores, shall, within fourteen days after the service so performed, or within fourteen days after the owner or other person shall have established a claim to any of the articles aforesaid, be paid a reasonable compensation, by way of salvage; and every Receiver employed in the saving of any ship in distress (which shall not become a droit of Admiralty) shall be entitled to receive from the owner thereof 2*l*. for the first day, and the further sum of 1*l*. for every subsequent day while so employed, provided the ship and cargo shall be of the value of 600*l*., and a moiety of the respective sums, if under 600*l*.; the ship to be detained until the said sums shall have been paid.—S. 19.

The Receiver-general may make and vary rules for regulating the rate of salvage in certain cases.—S. 20.

If the owners and the salvors disagree respecting salvage, two Justices, or a person nominated by them, may determine the same.—S. 21.

The Lords of the Admiralty may, if they think fit, nominate and appoint Salvage Commissioners to determine differences likewise, and may appoint a Secretary or Registrar, who shall record all the proceedings of such Commissioners.—S. 22.

In case of any person being dissatisfied with the award made for salvage, appeal might (if made within ten days after such award) be presented to the High Court of Admiralty. On bail being given to a sufficient amount, goods may be restored to the owner.—S. 23.

The Receiver is empowered, where award by Commissioners of Salvage has been made, to sell the ship, goods, &c., in case of refusal on part of the owner to comply with the terms of the award, or of neglect to appeal.—S. 24.

The Commissioners or Justices are to appoint to whom salvage is to be paid for distribution between two or more persons.—S. 25.

After any sum awarded for salvage shall have been paid, persons feeling aggrieved by insufficiency of share, are precluded from enforcing a claim against the ship or goods to which the services were rendered.—S. 26.

The account of sums received for salvage is to be sent to the Receiver, and by him to the Receiver-general.—S. 27.

Persons convicted of cutting away, or defacing buoy-ropes, shall be deemed to be guilty of felony.—S. 28.

Persons fraudulently purchasing anchors, boats, cables, &c., shall be considered receivers of stolen goods.—S. 29.

Masters of ships, on finding vessels, anchors, cables, boats, &c., are to make entry thereof in the log-book, and to report the same to the Receiver-general, and on their return to or arrival at any port in the United Kingdom, to deliver the articles to the nearest Receiver, who is to report the same to Lloyd's, and the goods, if not claimed within twelve calendar months, are to be sold. Any master of a vessel offending against this provision to forfeit 100*l*.—S. 30.

Pilots and others who shall sell vessels, anchors, &c., in foreign countries, to be guilty of felony.—S. 31.

Dealers in marine stores, not having their names on their store-houses, or who shall cut up cables without a permit from a Receiver, are liable to a penalty of 20*l*.—S. 32.

Anchors, cables, sails, or old junk, or iron, or marine stores of any description, are not to be purchased from persons under fourteen years of age, under a penalty of 5*l*. for the first, and any sum not exceeding 20*l*. for the second offence.—S. 33.

For the effectual prevention of frauds, dealers in marine stores are to keep an account, for inspection, of old stores, when and of whom bought; and, before any cable or other article shall be cut up, it must be advertised in some public newspaper a week previously. Neglect or refusal involves a penalty of 20*l*.—S. 34.

Every manufacturer shall place his name or initials, together with a progressive number, and also the weight of every anchor, in legible characters upon the crown and shank, or, failing to do so, forfeit for every instance of neglect 50*l*.—S. 35.

Goods saved from wrecked vessels homeward bound may be forwarded to the original port of destination; and from vessels outward bound to the port at which the same were shipped.—S. 39.

The High Court of Admiralty may decide in all salvage cases, except in cases of goods sold as "Droits of Admiralty," whether on sea or land.—S. 40.

In case of any damage done by a foreign vessel to a British ship, a Judge may order its arrest, unless the owner undertake to appear in an action.—S. 41.

Sergeants and Deputy-sergeants of the Cinque Ports are to have the same powers, and be liable to the same duties, as Receivers.—S. 42.

The rights of the Lord Warden and of the Cinque Ports are to be reserved, and this Act is not to interfere with the 1st and 2nd Geo. IV. cap. 76.—S. 43.

In the case of vessels wrecked being plundered by a tumultuous assemblage, the hundred is to be held liable for damages.—S. 44.

Persons wrongfully carrying off wreck or boarding ships without leave, or hindering the saving of ships or goods, to be amerced in the sum of 50*l.*—S. 45.

This Act to extend to all parts of the United Kingdom except Scotland.—S. 50⁽¹⁾.

All foreign goods, Derelict, Jetsam, Flotsam, Lagan or Wreck, and all Droits of Admiralty sold in the United Kingdom, shall be subject to the same duties as goods of the same kind regularly imported, and if any question shall arise as to the origin thereof, the Commissioners of Customs shall determine the same.—8 and 9 Vict. cap. 86, s. 51.

The Regulations to be observed in respect to all articles found, Wreck or Derelict in the United Kingdom (excepting Scotland), since the passing of the foregoing Act, will be found under "Wrecked Goods," in Miscellaneous Orders.

⁽¹⁾ The provisions of the Acts recited in 9 and 10 Vict. cap. 99, s. 1, are to remain in force as regards Scotland.—13 and 14 Vict. cap. 95, s. 14.

COASTWISE.

REGULATIONS APPLICABLE TO GOODS BROUGHT OR CARRIED COASTWISE.

What deemed Coasting Trade.—All trade by sea from any one part of the United Kingdom to any other part thereof, or to the Isle of Man, or from the Isle of Man to any part of the United Kingdom, or from one part of the Isle of Man to another part thereof, is to be deemed a coasting trade; and no part of the United Kingdom, or of the Isle of Man, however situated, is to be deemed to be parts beyond the seas.—8 and 9 Vict. cap. 86, s. 113.

No goods or passengers shall be carried coastwise from one part of the United Kingdom to another, or from the United Kingdom to the Channel Islands, nor from one part of either island to another part of the same, except in British ships.—12 and 13 Vict. cap. 29, s. 2.

Coasting Ship confined to Coasting Voyage.—No goods shall be laden on board any ship, to be carried coastwise, until all goods from parts beyond the seas shall have been unladen; and if any goods shall be taken into, or put out of any coasting ship at sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, which the master must (in either case) declare to the Collector or Controller at the port in the United Kingdom, or in the Isle of Man, where such ship shall afterwards first arrive, the master shall forfeit the sum of 200*l.*—8 and 9 Vict. cap. 86, s. 115.

Notice to Lade or to Unlade.—Notice of arrival to be given to the Collector or Controller of the Customs, within 24 hours, under a penalty of 20*l.*; and before any goods can be laden on board any ship to be carried coastwise, or any goods so brought unladen therefrom⁽¹⁾, notice of such intention, signed

(1) EXEMPTIONS FROM COASTING REGULATIONS.—Steam-vessels and sailing-vessels, employed in the conveyance of passengers and their baggage, coastwise, are to be placed precisely on the same footing; and in neither case are the baggage and effects of passengers to be subjected to coast regulations, or the vessels to tonnage duty; and all articles of apparel, household furniture, liquors, or provisions, taken by passengers for their private use, or small quantities of shop goods taken by tradesmen, passengers on board such vessels, are to be considered as baggage, and exempt from coast regulations; as also are empty packages, live fish, chippings of granite, cobble stones, whinstones, kelp, Kentish rag stones, flints picked off land, pebbles, gravel and chalk, faggots or bavins for bakers' use, hay,

by the master, owner, wharfinger, or agent, must be delivered to the officers, under forfeiture of the goods; and in the notice for loading, the last voyage must be stated; and if from parts beyond the seas, a certificate, from the proper officer, of the discharge, and of the due clearance inwards, will be required.—S. 116, 117.

Bond to be given for certain Goods before Sufferance be granted.—After notice of lading has been given, the Collector or Controller may grant a general sufferance, provided that before it be granted for any goods prohibited to be exported, the master or owner of the ship, or the shipper of the goods, shall give bond, with one sufficient surety in treble the value thereof, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for, to the satisfaction of the Commissioners.—S. 119.

Cargo-Book to be kept.—The master of every coasting vessel is bound to keep, or cause to be kept (under the penalty of 50*l.*), a cargo-book, and to enter therein, at the port of lading, an account of all goods taken on board, with description of packages and contents, and quantity and description of goods stowed loose, so far as shall be known to him; and at the port of discharge, the respective days on which any goods shall be delivered, and to produce such book to the proper officers when demanded.—S. 120.

Clearance and Transire ⁽¹⁾.—Before any coasting ship shall depart from the port of lading, an account in duplicate, signed by the master ⁽²⁾, shall be delivered to the Collector or Controller, and in such account shall be set forth such particulars as are required to be entered in the cargo-book, of all foreign goods, and of all corn, grain, meal, flour, or malt laden on board, and generally whether any other British goods, be laden, as the case may be, or whether such ship be wholly laden with British goods, and the Collector or Controller shall retain one of such accounts, and return the other, dated and signed by him, ⁽³⁾ and noting the clearance of the ship thereon; and such account shall be the ship's clearance for the voyage, and the transire for the goods expressed therein; and if such account be false, or shall not correspond with the cargo-book, the master shall forfeit 50*l.*—S. 121.

straw, fresh meat, soap-ashes for manure, coal-ashes, iron-stone, and all stone quarried in this country, bones for manure, bricks, sand, British tiles, slates, native timber and wood for pit-props and sleepers.

⁽¹⁾ On the shipment, for removal coastwise from Ireland, of grain of all kinds, the quantity is to be inserted in the transire in quarters; and of flour and meal of all kinds, in tons and hundred-weights.—G. O. $\overline{\text{r}}\overline{\text{t}}\overline{\text{t}}\overline{\text{v}}$.

⁽²⁾ This account to be signed by and not for the master.—G. O. $\overline{\text{r}}\overline{\text{t}}\overline{\text{t}}\overline{\text{v}}$.

⁽³⁾ Transires must be signed by the Collector and Controller except at 1st and 2nd Class Ports, where the signature of the 2nd clerk in the "Long Room" *pro* Collector may be admitted.—G. O. $\overline{\text{r}}\overline{\text{t}}\overline{\text{t}}\overline{\text{v}}$.

Transire to be delivered before Goods are unladen.—Before any goods are unladen from any coasting ship, the master, owner, or agent shall deliver the transire to the Collector or Controller, who shall grant an order for the unloading of such ship at the place specified in such order. If any of the goods on board be subject to duty of Customs or Excise, payable on arrival, the master, or agent, or consignee, shall deliver a bill of the entry of the particulars of such goods in duplicate, and pay the Customs' duties, or produce a permit in respect of all duties of Excise, payable on any of such goods; and thereupon the Collector and Controller shall grant an order for the landing of such goods, in the presence, or by the authority, of the Coastwaiter.—S. 122.

General Transires may be granted.—The Collector or Controller may grant for any coasting vessel a general transire, to continue in force for one year, for the lading of any goods (not expressly excepted therein), and for the clearance of the ship, and for the unloading of the goods at the place of discharge, viz.:—

For any ship regularly trading between places,—

In the river Severn, eastward of the Holme,

In the river Humber,

In the Firth of Forth,

To be named in the transire and carrying only manure, lime, chalk, stone, gravel, sand, or any earth not being fullers' earth.

And the Commissioners of Customs may grant general transires for such time as they may see fit, provided that such transires shall be written in the cargo-book; and provided also, that if the Commissioners or the Collector and Controller shall at any time revoke such transires, and notice thereof shall be given to the master or owner, or to any of the crew when on board the ship, or shall be entered in the cargo-book by any officer of the customs, such transires shall become void and shall be delivered up to any officer of Customs demanding the same.—S. 123.

Officer of Customs may go on board and examine Coasting Ship.—It shall be lawful in any case and at all legal times, for the Coastwaiter or other officer of the Customs, to go on board any coasting ship, to search such ship, and to examine all goods on board, and to demand all documents which ought to be on board such ship.—S. 124.

Penalty.—Any goods carried coastwise contrary to this Act shall be forfeited, and the master of the ship shall forfeit 100*l.* except where any other penalty is hereby imposed.—12 and 13 Vict. cap. 29, s. 15.

COUNTERVAILING DUTIES.

NOTE.—Five per cent. must be added to those Goods against which the * is affixed, and 4*d.* per gallon on the Spirits marked (*).

	£	s.	d.
HOPS lb.	0	0	2*
PLATE, of wrought gold ⁽¹⁾ oz. troy	0	16	0
— of wrought silver ⁽¹⁾ oz. troy	0	0	6
SOAP, viz., Hard Soap ⁽²⁾ lb.	0	0	1½*
Soft ⁽²⁾ lb.	0	0	1*
SPIRITS ⁽³⁾ , of the strength of hydrometer proof, viz. :—			
— made in Scotland and removed into Ireland for home use, without the duties having been first paid thereon ⁽⁴⁾ gallon	0	2	4 ⁽⁵⁾
— made in Ireland, and removed into Scotland for home consumption, without the duties having been first paid thereon gallon	0	3	4 ⁽⁵⁾
— imported from Scotland or Ireland into England, without the duties having been first paid thereon gallon	0	7	6 ⁽⁵⁾
— duty paid in Ireland, and imported into England gallon	0	5	2 ⁽⁵⁾
— duty paid in Scotland, and imported into England gallon	0	4	2 ⁽⁵⁾

(1) T. O. 19th Aug., 1824.

(2) Soap may be exported from Ireland to England in packages of 10lbs. weight.—G.O. 1744.

(3) In order to enable the officers of Excise to carry into effect a General Order issued by that Board in respect to spirits imported as the manufacture of the Channel Islands, the certificate of produce and declaration is to be given into the custody of the proper officer of Excise accordingly.—G. O. 1744.

(4) 4 and 5 Wm. 4, and 3 Viet. cap. 17.

COUNTERVAILING DUTIES AND DRAWBACKS ⁽¹⁾.

NOTE.—The * indicates that five per cent. must be added to the following Duties and Drawbacks.

For every Gallon thereof removed	From Ireland to England, and from England to Ireland.	From Ireland to Scotland, and from Scotland to Ireland.
	£ s. d.	£ s. d.
Ether	0 12 11*	0 2 6*
Sweet Spirits of Nitre, Camphorated Spirits, Lavender Water, and other Perfumes, being Spirits scented with essential Oils, Flow- ers, or other ingredients; Com- pound Spirits of Lavender; Spi- rits of Rosemary and of Ammonia; Sal Volatile; Friars' Balsam; Com- pound Tincture of Benzoin; Tinc- tures of Asafetida, Castor, Kino, Guaiacum, Myrrh, and Ginger; Spirit Varnishes	0 7 9*	0 1 6*
Other Tinctures and Medicated Spi- rits	0 5 2*	0 1 0*
Made Wines ⁽²⁾	0 0 7½*	0 0 1½*

(1) 6 and 7 Wm. 4, cap. 72.

(2) Sweet or made wines, the produce of the Channel Islands, are to be charged with a countervailing duty equivalent to the Excise duty, upon the proportion of spirits contained in such wines, viz., at the rate of 10 per cent.; thus,—

If imported into England..... 9d. per gallon.
 " Scotland..... 4 " "
 " Ireland 2½ " "

and an additional duty of ¼ per gallon, under the Act of 3 Vict. cap. 17, s. 2, provided the said wine does not contain a greater quantity than 20 per cent. of proof spirit, in which case it would become chargeable with a duty equivalent to the Excise duty payable upon British, Scotch, and Irish spirits respectively.—G. O. 3rd Oct., 1840; and 1st Feb., 1842.

If any Made Wines removed from Scotland or Ireland to England shall be found to contain any greater quantity of spirits than in the proportion of 24 gallons of proof spirits (12 of such 24 gallons being the calculation or allowance for spirits generated by fermentation) in every 100 gallons of such Made Wines, the same shall be forfeited, and every person concerned in the removal shall forfeit 200*l.*—5 Vict. sess. 2, cap. 26, s. 4.

EXPORTATION.

PROHIBITIONS AND RESTRICTIONS OUTWARDS⁽¹⁾.

CLOCKS and WATCHES, viz., any outward or inward box, case, or dial-plate, of any metal, without the movement in or with every such box, case, or dial-plate, made up fit for use, with the clock or watchmaker's name engraven thereon.

LACE, viz., any metal inferior to silver, which shall be spun, mixed, wrought, or set upon silk, or which shall be gilt, or drawn into wire, or flatted into plate, and spun or woven, or wrought into, or upon, or mixed with lace, fringe, cord, embroidery, tambour work, or buttons, made in the gold or silver lace manufactory, or set upon silk, or made into bullion, spangles, or pearl, or any other materials made in the gold or silver lace manufactory, or which shall imitate, or be meant to imitate such lace, fringe, cord, embroidery, tambour work, or buttons; nor shall any person export any copper, brass, or other metal, which shall be silvered or drawn into wire, or flatted into plate, or made into bullion, spangles, or pearl, or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour work, or buttons, or of any of the materials used in making the same, and which shall hold more, or bear a greater proportion than three pennyweights of fine silver to the pound avoirdupoise of such copper, brass, or other metal.

—any metal inferior to silver, gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver, in any manufacture of lace, fringe, cord, embroidery, tambour work, or buttons.

Goods which may be prohibited to be exported by Proclamation or Order in Council.

Arms, Ammunition and Gunpowder. Ashes, pot and pearl.
Military and Naval stores, and any articles (except copper) capable of being converted into, or made useful in increasing the quantity of Military or Naval stores.
Provisions, or any sort of victual used as food by man.

(1) 8 and 9 Vict. cap. 86, s. 112,

ENTRY OF GOODS OUTWARDS.

Due entry made and cocket granted.—No goods shall be shipped on board any ship in any port in the United Kingdom, or in the Isle of Man, to be carried to parts beyond the seas, before due entry of such ship and goods shall have been made and cocket granted, nor before such goods shall have been duly cleared for shipment⁽¹⁾.—8 and 9 Vict. cap. 86, s. 66.

Clearance outwards.—No ship on board of which any goods or stores shall have been shipped, shall depart from such port until such ship shall have been duly cleared outwards, under forfeiture of the sum of 100*l.* by the master.—S. 67.

Victualling bill.—The master of every ship about to depart from any port in the United Kingdom, or in the Isle of Man, shall, on application, receive from the Searcher a Victualling Bill for the shipment of such stores as he shall require, and as shall be allowed according to the voyage; and no articles shall be deemed to be stores except such as shall be noted on the Victualling Bill.—S. 68.

Master to deliver certificate of clearance and particulars of entry.—Before any goods shall be taken on board ship for exportation, the master shall deliver a certificate of the clearance of such ship, of her last voyage, specifying what goods, if any have been reported inwards for exportation, and shall also deliver an account, signed by the master or his agent, of the entry outwards of such ship; the name and tonnage of the ship, the name of the place to which she belongs, if a British ship, or of the country, if a foreign ship; the name of the master, and place for which she is bound; and if any goods be taken on board any ship before she shall have been entered outwards, the master shall forfeit 100*l.*; provided always that where it shall be necessary to lade heavy goods before the whole of the inward cargo is discharged, it shall be lawful for the Collector and Controller to issue a stiffening order for that purpose previously to the entry outwards of the ship.—S. 69.

⁽¹⁾ Vessels are allowed at this port to enter outwards at the time the Master reports inwards, but the Tide-water must not allow any goods to be shipped until the vessel shall have been discharged and rummaged.—B. O. 27th Feb., 1841, and 7th May, 1842. See exceptions allowed by B. M. 19 July, 1848, at p. 164, under "Cargo outwards and inwards."

EXPORTATION, continued :

Particulars required on bills of entry.—The warrant for the entry outwards of any goods to be exported must be fairly written, or fairly written in part, and fairly printed in part, in words at length, stating the name of the ship, master, and place to which the goods are to be exported, the name of the person entering the goods, and the quantities and proper denominations of the several sorts of goods; and shall also deliver at the same time one or more duplicates, in which all sums and numbers may be expressed in figures.—S. 70.

Particulars to be endorsed on cocket.—Before any part of the goods for which any cocket shall have been granted shall be shipped, the same shall be duly cleared with the Searcher; the particulars of the goods for each clearance shall be endorsed on such cocket, together with the number and denomination or description of the respective packages; and in the margin of each endorsement the marks and numbers of such packages; and to each such endorsement shall be subjoined in words at length an account of the total quantities of each sort of goods, and the total number of each sort of package in which such goods are contained, distinguishing such goods, if any, as are to be cleared for any bounty or drawback of Excise or Customs; and also such goods, if any, as can only be exported by virtue of some particular order or authority.—S. 78.

Cocket and shipping bill.—The person clearing such goods for shipment, shall, upon each occasion, produce the cocket so endorsed to the Searcher; and shall also deliver a shipping bill, or copy of such endorsement, referring by names and date to the cocket upon which such endorsement is made, and shall obtain the order of the Searcher for the shipment of such goods.—S. 79.

Value and declaration.—Upon the clearance for shipment of any goods, the produce or manufacture of the United Kingdom⁽¹⁾, or of any foreign goods formerly charged with duty, according to value, but upon which goods the duties have been repealed, an account containing an accurate specification of the quantity, quality, and value of such goods, together with a declaration to the truth of the same, signed by the exporter or his known agent, shall be delivered to the Searcher by the person clearing such goods; and if such declaration be false, the person signing the same shall forfeit 20l.; and it shall be lawful for the Searcher to call for the invoice or such other documents relating to the goods as he

⁽¹⁾ For regulations respecting British goods exported to the states of the Zollverein, see "*Certificates of Origin*," in Miscellaneous Orders.

EXPORTATION, continued :

may think necessary for ascertaining the true value of the same; but if such exporter or agent shall make a declaration that the value of the goods cannot be ascertained in time for shipment of the same, a further time of three months shall be allowed for the delivery of such separate shipping bill, on failure whereof, such exporter or agent shall forfeit the sum of 20*l.*—8 and 9 Vict., cap. 89, s. 81; and 9 and 10 Vict., cap. 102, s. 11.

Endorsement incorrect.—If any goods which are subject to restriction on exportation, or if any goods which are to be shipped for any drawback, or bounty, shall be brought to be shipped, and such goods shall not agree with the endorsement on the cocket, or with the shipping bill, the same shall be forfeited; and if any goods prohibited to be exported, be found in any package brought as aforesaid, such package, and everything contained therein, shall be forfeited.—S. 84.

Clearance requirements.—Before any ship shall be cleared outwards with any goods on board, the master shall deliver a content of such ship to the Searcher, setting forth the name and tonnage of such ship, and the place of her destination, the name of the master, and an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages, and a like account of the goods on board, if any, which have been reported inwards for exportation in such ship, and also, before the clearance of such ship, the cockets, with the endorsements, and clearances thereon for the goods shipped, shall be finally delivered by the respective Searchers of such goods to the Searcher, who shall file the same, and shall attach a label to the file, showing the number of cockets contained in the file, and shall compare the particulars of the goods in the cockets with the particulars of the goods in such content, and shall attest the correctness thereof by his signature on the label and on the content; and thereupon the Collector or Controller shall clear such ship for her intended voyage.—S. 86.

File of cockets and victualling bill.—The file of cockets and the victualling bill shall be delivered by the Searcher to the master, and such file of cockets and victualling bill shall be kept by the master as the authority for departing from the port, with the several packages of goods and stores on board, so far as they shall agree with the particulars in the endorsements on such cockets or with such victualling bill.—S. 87.

Restrictions as to package apply both to importation and exportation.—All goods subject to restrictions as to package upon the importation thereof into the United Kingdom, shall

EXPORTATION, continued:

be subject to the same restrictions when such goods are brought into the United Kingdom for exportation in the ship in which they are so brought; and all goods so brought contrary to such restrictions, whether reported for exportation in the same ship or not, shall be forfeited.—9 and 10 Vict., cap. 102, s. 5.

Vessels not to be cleared, under certain conditions. ⁽¹⁾—No steam vessel carrying passengers to be cleared by the Customs' Officer, without a Certificate from the Board of Trade be produced, that the provisions of the Steam Navigation Act have been complied with as respects such vessel. Officers of Customs are not to grant a Certificate of British Registry, or to clear out, or to grant a transire to any iron steamer unless divided by water-tight partitions, nor unless provided with a hose for the purpose of extinguishing fire, and with means of making signals of distress. And as regards all sea-going vessels, unless provided, according to their tonnage, with the number of boats of the prescribed dimensions.—14 and 15 Vict. cap. 79, ss. 11, 20, 22 and 23.

⁽¹⁾ To take effect from and after the 31st December next.

BOUNTIES AND DRAWBACKS

OF THE

CUSTOMS AND INLAND REVENUE.

Payable either at the Custom House of the Port of Exportation, or at that where the import duty was paid.—B. O. to Portsmouth, 18th March, 1830.

	£	s.	d.
BEER, (1), brewed or made in the United Kingdom, in the brewing of which beer the worts used before fermentation were of not less specific gravity than 1·054, and not greater than 1·081, exported to foreign parts as merchandise(2).—10 Vict. cap. 5, s. 7.—(Inland Revenue Drawback)—the barrel of 36 gallons	0	5	0*
— of not less specific gravity than 1·081—the barrel	0	7	6*
BOOKS, in complete sets—account books, ruled or plain—(Inland Revenue Drawback) lb.	0	0	1½*
COFFEE, roasted, shipped as stores (3)—Customs' Drawback) lb.	0	0	3
HOPS (4), British cured, and fit for use—(Inland Revenue Drawback).—1 and 2 Geo. 4, cap. 100 lb.	0	0	2*

(1) In the shipment of beer entitled to drawback, the Shipping Searchers are to note on the shipping bill the date of their having certified the fact of the shipment on the Inland Revenue certificate.—B. M. 29th Nov., 1844.

Bottled strong beer may be exported on drawback in cases containing 2 dozen quart or 2 dozen pint bottles, provided the cases be properly secured, and the quantity of beer exported, at any one time be not less than 36 gallons.—G. O. 1448.

(2) No drawback is allowed on beer when shipped as stores.—10 Vict. cap. 5, s. 9.

(3) T. O. 16th May, 1834.

(4) When Hops packed in tin or wood cases under the superintendence of an officer of Inland Revenue, are intended to be shipped for drawback, an application from the merchant in writing, countersigned by the Searcher of the station, must be made to the appointer of Weighers who will direct a weigher to proceed to the premises of the merchant, at the expense of the latter, for the purpose of receiving the packages from the officer of Inland Revenue and of accompanying the same to the export station. The packages may then be shipped without further examination, unless the Searcher shall have ground to suspect fraud in the transaction.—B. M. 10th Jan., 1851.

	£	s.	d.
PAPER, viz., on all Paper, Sheathing-paper, Button-paper, button-board, Mill-board, Paste-board, and Scale-board Paper—(Inland Revenue Drawback).—2 and 3 Vict. cap. 23.	0	0	1½
— Printed, Painted, or Stained, doz. sq. yds.	0	0	2*
PLATE (1), of wrought Gold, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz. (Customs' Drawback).—3 and 4 W. 4, cap. 97 :—			
..... made since the 1st Dec., 1784 . oz.	0	8	0
..... made since the 5th July, 1797 . oz.	0	16	0
..... made since the 31st Aug., 1815 . oz.	0	17	0
— of wrought silver, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz. :—			
..... made since the 1st Dec., 1784 . oz.	0	0	6
..... made since the 5th July, 1797 . oz.	0	1	0
..... made since the 10th Oct., 1804 . oz.	0	1	3
..... made since the 31st Aug., 1815 . oz.	0	1	6
— of wrought Gold or Silver, being new, and not having been used, and duly marked, manufactured in Ireland, and exported, oz.	0	1	0

(1) The drawback on Plate is paid at Goldsmiths' Hall, notwithstanding the entry outwards is made at, and the debenture issued from, the Customs.

Drawback is allowed on plate exported as merchandise, and for the private use of persons residing or going to reside abroad, provided it be new, and has never been used.—25 Geo. 3, cap. 64, and 52 Geo. 3, cap. 59; except on gold watch-cases, rings, and any articles of gold not exceeding 2 oz. in weight; on silver watch-cases, chains, necklaces, beads, lockets, filigree work, shirt-buckles or brooches, stamped medals, and spouts to china, stone, or earthenware teapots, of any weight whatever; tippings, swages, or mounts, not weighing 10 pennyweights of silver each, and not being necks or collars for castors, cruetts, or glasses, appertaining to any sort of stands or frames, wares of silver, not weighing 5 pennyweights each. This exemption is not to include necks or collars, and tops of castors, cruetts, or glasses appertaining to any stands or frames, buttons to be affixed to or set on any wearing apparel, solid silver buttons, and solid studs, not having a brizzled edge soldered on, wrought seals, blank seals, and bottle-tickets, shoe-clasps, patch-boxes, salt-spoons, salt-ladles, tea-spoons, tea-strainers, caddy-ladles, buckles, and pieces of garnish, cabinets, knife-cases, tea-chests, bridle-stands, or frames.—52 Geo. 3, cap. 59; 55 Geo. 3, cap. 185, and 1 Geo. 4, cap. 14.

No silver wares of less fineness than 11 oz. 2 dwts. of fine silver, in every pound troy, shall be exported, nor any gold wares of less fineness than 18 or 28 carats of fine gold, in every pound troy, on forfeiture of 10*l*. for the former offence, and 50*l*. for the latter.—12 Geo. 2, cap. 26, and 38 Geo. 3, cap. 69.

	£	s.	d.
RICE, cleaned in the United Kingdom—(Customs' Drawback) ⁽¹⁾ . . . cwt.	0	0	6
SEGARS—Customs' Drawback ⁽²⁾ . . . lb.	0	2	7½*
SOAP, viz., Hard—(Inland Revenue Drawback) lb.	0	0	1½*
— Soft Soap . . . lb.	0	0	1*
SPIRITS ⁽³⁾ , made from malt only—(Inland Revenue Drawback).—11 and 12 Vict. cap. 122, ss. 11 and 14 . . . gallon	0	0	7½
— made from any other materials . . . gallon	0	0	1½
SUGAR, REFINED in the United Kingdom.—11 and 12 Vict. cap. 97, viz.:—			
In Loaf, complete and whole, or lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of a uniform whiteness throughout, or such Sugar crushed or broken, or Sugar Candy ⁽⁴⁾ (Customs' Drawback) . . . cwt.	0	12	6
— BASTARD, or refined Sugar, broken in pieces, or ground, or powdered, or pounded, or crushed or broken . . . cwt.	0	11	0
TOBACCO ⁽⁵⁾ , manufactured in the United Kingdom, at or within two miles of any port into which Tobacco may be imported, made into Shag, Roll, Cut, or Carrot, To-			

⁽¹⁾ 8 and 9 Vict. cap. 90, s. 15, and 10 Vict. cap. 28.

⁽²⁾ Allowed on exportation, in packages of at least 100 lbs. weight, each.—T. O. 8th Dec., 1828.

The officers are to object to the shipment, of British manufactured segars as merchandise for drawback, unless in authorised quantities.—B. M., 4th March, 1848.

⁽³⁾ See "*British Spirits Warehousing Act*," p. 55.

⁽⁴⁾ No bounty shall be given upon the exportation of any refined sugar called candy, unless it be properly refined and manufactured, and packed in packages, each of which shall contain half a hundred-weight of such candy at the least.—8 and 9 Vict. cap. 92, s. 4.

If any sugar in lumps or loaves is to be pounded, crushed, or broken, before the same be exported for the bounty, such lumps or loaves shall, after due entry thereof, be lodged in some warehouse provided by the exporter, and approved by the Commissioners of Customs, to be then first examined by the officer of Customs, while in such lumps or loaves, as if for immediate shipment, and afterwards to be there pounded, crushed, or broken, and packed for exportation in the presence of such officers and at the expense of the exporter.—S. 5.

⁽⁵⁾ No drawback shall be allowed on any tobacco which shall not have been wholly manufactured from tobacco on which the full duty shall have been paid, nor on any tobacco mixed with dirt or rubbish, or any other ingredients; and every person who shall enter or ship any tobacco not entitled to drawback, with intent to unduly obtain any drawback thereon, shall, in addition to all other penalties, forfeit *treble* the amount of the

TOBACCO, continued:

bacco, or Segars, drawback upon exportation, or shipment as stores—(Customs' drawback).—8 and 9 Vict. cap. 90.—B. O. 1st Sept., 1826, and T. O. Dec. 8th, 1828	lb.	0 2 7½*
WINE ⁽¹⁾ , the produce of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence.—(Customs' Drawback)	gallon	0 2 9*
— All other kinds	gallon	0 5 6*

drawback, or 200*l.*, at the option of the Commissioners of Customs; and all such tobacco shall be forfeited.—8 and 9 Vict. cap. 86, s. 78.

Before shipping tobacco for drawback, the manufacturer shall give bond for its due exportation, stating the date of inward entry. It must be regularly cleared with the proper officers of Customs, who are to attend the shipping; and whenever necessary, to re-examine the same, to satisfy themselves that such tobacco is that described in the account, and is not of less value than the amount of drawback, whereupon a debenture shall be granted.—B. M. 28th June, 1825; 9th July, 1836; and 22nd Feb., 1842.

Declarations are to be made on debentures for drawback on tobacco, whether it be exported as merchandise or as ships' stores.—B. M. 21st Nov. 1840.

(¹) Wine entered outwards for the drawback is exempted from the necessity of a bond being required.—8 and 9 Vict. cap. 86, s. 75.

A drawback of the Customs' duties is allowed on wine intended for the consumption of officers of her Majesty's navy and marines, when in actual service, not exceeding the following quantities:—

For every Admiral	1260 gallons
" Vice-Admiral	1050 "
" Rear-Admiral	848 "
" Captain of the 1st and 2nd rate	680 "
" Captain of the 3rd, 4th, and 5th rate . .	420 "
" Captain of an inferior rate	210 "
" Lieutenant and other Commanding Officers, and for every Marine Officer	105 "
" Master, Surgeon, or Purser	105 "

Such wine to be shipped at London, Liverpool, Rochester, Deal, Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith, or Glasgow. But officers commanding Revenue Cruisers, may receive the same allowance of Wine, duty free, from their ordinary ports of rendezvous.—8 and 9 Vict. cap. 86, s. 104; 9 and 10 Vict. cap. 102, and G. O. 18th Sept., and 11th Dec., 1817.

For further regulations affecting the shipment of drawback goods, see following pages.

ENACTMENTS AND REGULATIONS RESPECTING
DEBENTURE GOODS.

[8 and 9 Vict. cap. 86.]

Entry for Drawback to be in the name of real Owner or Agent.—No drawback shall be allowed upon the exportation from the United Kingdom of any goods, unless they shall have been entered in the name of the person who was the real owner, or of the person who had actually purchased and shipped the same in his own name, and at his own liability and risk, on commission, and who was and shall have continued to be entitled in his own right to such drawback, except in the case hereinafter provided for ⁽¹⁾.—S. 96.

Declaration as to Exportation, and right to Drawback.—Such owner or commission merchant shall declare upon the debenture that the goods mentioned therein have been actually exported, and have not been, and are not intended to be, reloaded in the United Kingdom, nor in the Isle of Man, (unless entered for the Isle of Man) nor in the islands of Faro, and that he was the real owner thereof, or that he had purchased and shipped the same in his own name, and at his own risk, on commission, and that he was, and continued to be, entitled to the drawback thereon in his own right; but if such owner or merchant shall not have purchased the right thereto, he shall declare upon the entry and upon the debenture the person who is entitled thereto, whose name shall be stated in the cocket and in the debenture, and the receipt of such person on the debenture shall be the discharge for such drawback or bounty.—S. 96.

Agent may act for Owner not resident.—If such owner or merchant shall not reside within twenty miles of the port of shipment, he may appoint an agent to pass his entry, and to clear and ship his goods, and to receive the drawback payable on his debenture, provided the name of such agent, and the residence of such owner or merchant, be inserted in the entry and cocket, and such agent shall make declaration upon the entry as before required.—S. 97.

Property of Persons abroad consigned to Agent.—If any goods which are to be exported for drawback be the property of a person residing abroad, having been consigned to some

⁽¹⁾ See ss. 97 and 98.

agent residing in the United Kingdom, to be exported by him upon account of such owner, it shall be lawful for such person in like manner, as agent for such owner, to enter, clear, and ship such goods for him, and upon like conditions to receive for him the drawback payable thereon.—S. 98.

Limitation of Time for Payment of Drawback. No drawback shall be allowed upon the exportation of any goods, unless shipped within three years ⁽¹⁾ after the payment of the duties inwards, and no debenture for any drawback allowed upon the exportation of any goods shall be paid after the expiration of two years from the date of the shipment of such goods.—S. 99.

Certificate of Landing in the Isle of Man.—No drawback or bounty shall be allowed for any goods exported to the Isle of Man, until a certificate shall be produced from the Collector and Controller of the Customs of the Isle of Man, of the due landing of such goods.—S. 101.

Bond to be given for the due Exportation of Bonded Goods.—The exporter of any goods for bounty, or the person in whose name the same are entered outwards, shall, at the time of entry, and before cocket be granted, give security by bond in double the amount of the bounty, with one sufficient surety, that the same shall be duly exported to the place for which they are entered, or be otherwise accounted for to the satisfaction of the Commissioners of Customs, and shall not be re-landed in the United Kingdom or in the Isle of Man, unless expressly entered to be carried thereto.—8 and 9 Vict. cap. 92, s. 3.

Name and Rank of Naval Officer to be stated on entry.—The person entering wine for the navy ⁽²⁾, and claiming the drawback, must state, by declaration on the debenture, the name and rank of the officer for whose use the wine is intended, and of the ship in which he serves; and the said wine is to be delivered into the charge of the officers of the Customs, at the port of shipment, to be secured in the Queen's warehouse until the same be shipped; and such officers having certified upon their debenture the receipt of the wine into their

(1) The practice of restricting the claims for drawback on wine to 3 years from the date of payment of duty to be discontinued at this Port.—B.M. 18th March, 1861.

(2) All wine for drawback as above must be taken to the Queen's warehouse, to be examined and shipped under the care of the warehouse-keeper's officer, according to the usual regulations. The debenture is certified to and issued by the warehouse-keeper, the Searchers having no charge of the goods, nor any knowledge of the shipment.

Receipts for the drawback on wine shipped for the navy must be given on stamped paper, in cases where the amount is such as to require a stamp.—G. O. 27th Jan., 1837.

charge, the debenture shall be computed and passed.—8 and 9 Vict. cap. 86, s. 106.

Officers removed to another Ship, Wine may be transferred.—If any such officer shall leave the service, or be removed to another ship, the officers of Customs at any of the before-mentioned ports may permit the transfer of such wine from one officer to another, as part of his proportion, whether on board the same ship or another; or may receive the duties, and deliver the same for home use; but if any such wine be not laden on board the ship for which it is intended, or be unladen without the permission of the officers of Customs, it shall be forfeited.—S. 106.

Goods when disintitled to Drawback (?).—No drawback shall be allowed upon the exportation of any goods entered for drawback, or as stores, which shall be of less value than the amount of the drawback claimed (?), and such goods so entered shall be forfeited, and the person who caused such goods to be entered shall forfeit the sum of 200*l.*, or treble the amount of the drawback claimed in such cases, at the election of the Commissioners of Her Majesty's Customs.—S. 74.

Bond to be given except for wine entered for Drawback.—Upon the entry outwards of any goods, except wine, upon which a drawback of the duties is allowed and before cocket is granted, the person in whose name the same are entered shall give bond in double the amount of such duties, with one sufficient surety, that such goods shall be duly shipped and landed at the place for which they shall be entered outwards, or otherwise satisfactorily accounted for within a reasonable time to be fixed (?).—S. 75.

(1) Goods incorrectly entered for drawback, and the amount overclaimed not exceeding 10*l.*, the Collector and Controller may, if no fraud be suspected, upon a deposit being made equal to double the amount of the overclaim, permit the shipment to go forward, withholding the debenture until the directions of the Board shall have been received.—G. O. 20th Nov., 1841.

(2) All goods entered for the Inland Revenue drawback, which are not equal in value to the amount of the drawback claimed thereon, should be detained by the officers of this revenue until due notice shall have been given by them to the officers of Inland Revenue at the port of entry on the subject.—G. O. 14th July.

(3) *Period allowed for production of certificate of the due landing of Goods shipped on drawback:—*

For Europe	8 months.
America and Africa	6 "
Places within the limits of the East	12 "
India Company's charter	18 "
Australia and its dependencies, New Zealand, &c.	18 "

—G. O. 18th July, 1842.

Licensed Lightermen only to ship Debiture Goods.—No goods cleared for drawback or bounty, or from the warehouse, shall be carried or water-borne, to be put on board any ship for exportation from the United Kingdom, by any other than a licensed person, under a penalty of 20*l.* for each offence.—S. 102, and 12 and 13 Vict. cap. 90, s. 11.

Goods for Inland Revenue Drawback⁽¹⁾.—No drawback of Inland Revenue shall be allowed upon any goods so cleared, unless due notice shall have been given to the officer of Inland Revenue, and a proper document descriptive of the goods shall have been produced; and if the goods shall, upon examination, correspond with the particulars contained in such document, and such goods shall be duly shipped and exported, the Searcher shall, if required, certify such shipment thereupon, and transmit it to the Officer of Inland Revenue.—S. 82.

Officer of Inland Revenue may attend Examination.—The Officer of Inland Revenue may, if he see fit, attend and assist at such examination, and mark or seal the packages, and keep joint charge thereof together with the Searcher, until the goods shall have been finally delivered into the sole charge of the Searcher, to be shipped or exported under his care.—S. 83.

⁽¹⁾ See note ^(*) p. 200,

SHIPS' STORES.

Ships' Stores.—Coasting vessels may not ship bonded goods as stores.—B. M. 14th May, 1839. Officers are not to act upon any request for the shipment of goods as stores until bond shall have been given.—B. M. 13th Sept., 1843.

Burden of Ship, and Duration of Voyage.—Bonded stores may be shipped on board vessels of 60 tons burden at least⁽¹⁾, bound on a foreign voyage, the duration of which, out and home, will not be less than 40 days, provided such stores be borne upon the victualling bill, and duly shipped.—8 and 9 Vict. cap. 91, s. 19.

Stores locked, marked, or sealed.—If wilfully opened, altered, or broken whilst in port, or on a coasting voyage, the Master shall be liable to a penalty of 20*l.*—12 and 13 Vict. cap. 90, ss. 7 and 8.

Stores to be borne on the Victualling Bill.⁽²⁾—No goods shall be deemed to be the ships' stores, unless borne upon the victualling bill duly granted; nor shall they be shipped, except under the care of the proper officers, on pain of forfeiture.—8 and 9 Vict. cap. 86, s. 66.

⁽¹⁾ *What vessels may ship Stores, out of bond, duty free.*—Vessels of 50 tons and upwards, proceeding to Africa, on coasting voyages, may receive stores under the usual regulations, estimating such voyages, out and home, at 80 days.—G. O. 1445. Vessels of not less burden than 50 tons, trading to the Azores, may ship bonded goods as stores.—G. O. 1447.

British vessels entitled under the former mode of admeasurement, to a supply of bonded stores, to continue so privileged.—G. O. 24th Dec., 1836.

Bonded Stores may be shipped, duty free, on board foreign ships of war, on like conditions to those prescribed in T. O. 14th March, 1845.—G. O. 1447.

⁽²⁾ *Victualling Bill.*—The victualling bill of vessels proceeding to the British colonies, is to be placed on the file of caskets, under seal, that the officers of Customs at the port of arrival may be enabled to take measures to prevent the illicit landing of such part as may not have been expended.—G. O. 25th April, 1838.

Before a victualling bill is issued, the Searchers are to ascertain with regard to vessels taking cargoes, that they are regularly entered outwards, and with respect to vessels in ballast, that no victualling bill be issued until the master's ballast declaration be produced, properly endorsed by the Clerk of the Bonds.—B. M. 9th Jan., 1840.

No foreign vessel to proceed in ballast from one British port to another without a victualling bill, nor unless due clearance shall have been made and certified thereon.—G. O. 18th Jan. 1845.

SHIPS' STORES, continued :

Ship having Stores or Goods to be cleared. (*)—No ship having goods or stores may depart from any port in the United Kingdom or Isle of Man for parts beyond the seas, until duly cleared, under forfeiture of 100*l.* by the master.—S. 67.

Surplus Stores are subject to the same duties, restrictions, and regulations as merchandize, and may be entered, on payment of the proper duties (*), for the private use of the master, purser, or owner of the importing ship, or of any passenger of such ship to whom any such surplus stores may belong, or warehoused for the future use of such ship, although the same could not legally be imported as merchandize.—S. 35.

(*) *Vessels clearing Coastwise to take in Cargoes.*—On the clearance of vessels coastwise in London to take in cargoes for foreign parts, the Searchers are to apprise the Collectors and Controllers at the outports where the vessels may be bound, of the quantity and description of the goods shipped as stores, and that bond has been given that such stores shall not be consumed, nor any package opened or altered, until the vessel's final clearance. The Collectors and Controllers are in like manner to cause a similar communication to be made to the ports where the outward cargoes are to be taken on board, and the officers at such ports are to see that the same are on board.—B. M. 19th Feb., 1833.—See also G. O. ¹⁸⁴⁸ p. 206.

Steam vessels trading between the Channel Islands and this country may supply themselves at the former places with stores for the voyages from and to; but, on arrival here, any surplus stores the Tide Surveyor may consider needful shall be placed under seal on board, and may not be disturbed until after the vessel quits the port on her return voyage.—B. O. 27th Nov. 1850 (Southampton).

(*) *Surplus Stores.*—Rum, the surplus stores on board ships from a British Possession, may be admitted to entry at the low duty, provided the officers can certify, by endorsement on the warrant, that it is the produce of a British Possession in America; the master also making proof that the same was shipped in the United Kingdom as stores.—B. O. 4th Dec., 1845.

Surplus stores of one vessel may be transferred to any other vessel, on compliance with the usual regulations, and subject also to the restrictions of the 16th sec. of 8 and 9 Vict. cap. 91.—G. O. 8th May, 1835.

British Biscuit, being surplus stores, may be passed duty free by the Tide Surveyors, upon the master making a declaration that the article is British; such declaration to be annexed to the Tide Book and the number of packages to be noted therein.—G. O. ¹⁸⁴⁵ p. 62.

Biscuits being returned stores, and biscuits shipped as stores.—*Regulations respecting*, see G. O. ¹⁸⁴⁵ p. 132, G. O. 25th April, 1843, and 8th Feb., 1844.

Surplus stores requiring documentary proof of produce, may be admitted to entry, upon the master making declaration on the warrant that they are of British Possession produce.—B. O. 6th June, 1832.

Surplus stores on board vessels in English ports from Scotland or Ireland.—*Regulations affecting*, see *Inland Revenue*, G. O. 26th July, 1849.

Surplus stores on board any importing vessel about to proceed coastwise only, must be placed under seal, and a particular account thereof transmitted to the Collector or Controller, at the port of destination; and whenever the quantity of high-duty goods appears excessive, a special bond must be required.—G. O.—¹⁸⁴⁵ p. 116.

A TABLE OF

*Being the maximum quantities that may be shipped of Foreign
factured Goods on Bounty, or upon Drawback: calculated
United Kingdom to the several parts of the World, out and*

NOTE.—These computations include the additional 25 per cent.,

For the Master, each Mate, and each Cabin Passenger.						For each Person on board.						
WINE (1).			BRITISH REFINED SUGAR.		FOREIGN SUGARS, NEGROHEAD, CAVENDISH, ROLL, OR BRITISH MANUFACTURED TOBACCO.		PEPPER.		TEA (2).		COFFEE OR COCOA.	
1 quart per day.			3 oz. per day.		½ oz. per day.		1½ oz. ½ day.		½ oz. per day.		1 oz. per day.	
DAYS.	galls.	gills.	lbs.	oz.	lbs.	oz.	lbs.	oz.	lbs.	oz.	lbs.	oz.
40	12	16	9	6	0	12½	0	3½	0	12½	3	2
42	13	4	9	13½	0	13½	0	3½	0	13½	3	4½
80	25	0	18	12	1	9	0	7½	1	9	6	4
90	28	4	21	1½	1	12½	0	8	1	12½	7	0½
95	29	22	22	4½	1	13½	0	8½	1	13½	7	6½
100	31	8	23	7	1	15½	0	8½	1	15½	7	13
105	32	26	24	9½	2	0½	0	9½	2	0½	8	3½
110	34	12	25	12½	2	2½	0	9½	2	2½	8	9½
120	37	16	28	2	2	5½	0	10½	2	5½	9	6
130	40	20	30	7½	2	8½	0	11½	2	8½	10	2½
140	43	24	32	13	2	11½	0	12½	2	11½	10	15
150	46	28	35	2½	2	14½	0	13½	2	14½	11	11½
160	50	0	37	8	3	2	0	14½	3	2	12	8
165	51	18	38	10½	3	3½	0	14½	3	3½	12	14½
180	56	8	42	3	3	8½	1	0	3	8½	14	1
185	57	26	43	5½	3	9½	1	0½	3	9½	14	7½
190	59	12	44	8½	3	11½	1	0½	3	11½	14	13½
200	62	16	46	14	3	14½	1	1½	3	14½	15	10
210	65	20	49	3½	4	1½	1	2½	4	1½	16	6½
230	71	28	53	14½	4	7½	1	4½	4	7½	17	15½
240	75	0	56	4	4	11	1	5½	4	11	18	12
260	81	8	60	15	5	1½	1	7½	5	1½	20	5
270	84	12	63	4½	5	4½	1	8	5	4½	21	1½
360	112	16	84	6	7	0½	2	0½	7	0½	28	2
365	114	2	85	8½	7	2	2	0½	7	2	28	8½
380	118	24	89	1	7	6½	2	1½	7	6½	29	11
400	125	0	93	12	7	18	2	3½	7	18	31	4
420	131	8	98	7	8	3½	2	5½	8	3½	32	18
430	134	12	100	12½	8	6½	2	6½	8	6½	33	9½
450	140	20	105	7½	8	12½	2	8½	8	12½	35	2½
700	218	24	164	1	13	10½	3	14½	18	10½	54	11

(1) Wine, in lieu of Spirits (1 pint Wine = ½ pint Spirits), may be shipped, or a proportion of each.

(2) The total allowance may be taken in either article—½ oz. Tea being equivalent oz. of Coffee or Cocoa.

SHIPS' STORES,

Goods, free of duty, from the Warehouses; and of British Manufacture for the duration of all officially-estimated Voyages from the home.

granted by the Board to provide for casualties of voyage.

For each Person on Board.

SOAP.	SUGAR RAW, White Clayed, and Molasses. (¹)	DRIED FRUITS and RICE, of each.	BUTTER, CHEESE, and HAMS (or Ox Tongues in lieu of Hams) of each.	VINEGAR.	SPIRITS(²).
$\frac{1}{2}$ oz. per day.	$2\frac{1}{2}$ oz. per day.	$4\frac{1}{2}$ oz. per day.	$\frac{1}{2}$ oz. per day.	$\frac{2}{7}$ gill per day.	1 gill per day.
lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	galls. gills.	galls. gills.
1 9	7 2	14 5	12 8	0 14	1 18
1 10 $\frac{1}{2}$	7 8	15 0	13 2	0 15	1 20 $\frac{1}{2}$
3 2	14 4	28 9	25 0	0 28	3 4
3 8 $\frac{1}{2}$	16 1	32 2	28 2	1 0	3 16 $\frac{1}{2}$
3 11 $\frac{1}{2}$	16 15	38 14	29 11	1 1	3 22 $\frac{1}{2}$
3 14 $\frac{1}{2}$	17 13	35 11	31 4	1 3	3 29
4 1 $\frac{1}{2}$	18 12	37 8	32 13	1 5	4 3
4 4 $\frac{1}{2}$	19 10	39 4	34 6	1 7	4 9 $\frac{1}{2}$
4 11	21 6	42 14	37 8	1 10	4 22 $\frac{1}{2}$
5 1 $\frac{1}{2}$	23 3	46 7	40 10	1 14	5 2 $\frac{1}{2}$
5 7 $\frac{1}{2}$	25 0	50 0	43 12	1 18	5 15 $\frac{1}{2}$
5 13 $\frac{1}{2}$	26 12	53 9	46 14	1 21	5 27 $\frac{1}{2}$
6 4	28 9	57 2	50 0	1 25	6 8
6 7 $\frac{1}{2}$	29 7	58 14	51 9	1 27	6 14
7 0 $\frac{1}{2}$	32 2	64 4	56 4	1 31	7 1
7 3 $\frac{1}{2}$	33 0	66 8	57 13	2 2	7 7
7 6 $\frac{1}{2}$	33 14	67 11	59 6	2 4	7 13 $\frac{1}{2}$
7 13	35 11	71 6	62 8	2 7	7 26 $\frac{1}{2}$
8 3 $\frac{1}{2}$	37 8	75 0	65 10	2 11	8 6 $\frac{1}{2}$
8 15 $\frac{1}{2}$	41 1	82 2	71 14	2 17	8 31 $\frac{1}{2}$
9 6	42 13	85 11	75 0	2 21	9 12 $\frac{1}{2}$
10 2 $\frac{1}{2}$	43 6	92 13	81 4	2 28	10 5
10 8 $\frac{1}{2}$	48 3	96 6	84 6	3 0	10 17 $\frac{1}{2}$
14 1	64 4	128 9	112 8	4 0	14 2
14 4 $\frac{1}{2}$	65 2	130 5	114 1	4 2	14 8
14 13 $\frac{1}{2}$	67 13	135 11	118 12	4 7	14 27
15 10	71 6	142 3	125 0	4 14	15 20
16 6 $\frac{1}{2}$	75 0	150 0	131 4	4 22	16 13
16 12 $\frac{1}{2}$	76 12	153 9	134 6	4 25	16 25 $\frac{1}{2}$
17 9 $\frac{1}{2}$	80 5	160 11	140 10	5 0	17 18 $\frac{1}{2}$
27 5 $\frac{1}{2}$	125 0	250 0	318 12	7 26	27 11

(¹) Cane-juice, or Syrup, may be substituted in any desired proportion not exceeding 2 oz.; or, in Temperance Ships, 3 oz. for each person per diem.

(²) One-fifth of the quantities of Brandy is permitted to be shipped on board Temperance Ships for medicinal purposes.—G. O. 27th July, 1849.

SHIPS' STORES, continued :

Surplus Stores warehoused, to be cleared either for exportation or home use within one year from the date of entry, unless further time be given by the Lords of the Treasury ; or may be sold by the Commissioners of her Majesty's Customs, and the produce applied to the payment of warehouse rent and charges ; and the overplus (if any) paid to the proprietor. —8 and 9 Vict. cap. 91, s. 16.

Stores for the use of the crews on board British Colonial ships *victualled abroad* for the voyage to this country and back, whilst the crew remains on board, such portion may be delivered by the Tide Surveyor from under seal, from time to time, as may be necessary for the use of the crews whilst the vessels are re-loading ; but no part of such stores may be landed under any circumstances, except in charge of an officer for deposit in the Queen's warehouse ; and the indulgence not to extend to stores shipped from the bonded warehouses in this country. —G. O. 1845.

Spirits reported as stores, left on board vessels, whether British or Foreign, to be in future secured under official seal in a place on board, selected by the Tide Surveyor, and set apart for that purpose, instead of placing the seal on the packages themselves. —G. O. 1845. But spirits, in excess of what may be deemed a fair allowance for present use on board foreign vessels resorting to the coast of the United Kingdom for the purpose of fishing are to be secured in the Queen's warehouse until their departure. —B. O. 29th Jan., 1842.

Masters of vessels, in rendering their reports, as regards surplus stores remaining on board their vessels, are cautioned against irregularities, and informed that the provisions of the 7th sec. of 8 and 9 Vict. cap. 86, will in future be strictly enforced in those cases in which it shall appear that such have resulted from a want of due caution on their part. —B. M. 16th Dec., 1843.

Bond to be given prior to the shipment of surplus stores without payment of duty, for all goods (B. F. Rum included) that may be removed from the bonded warehouse for such purpose. —G. O. 13th Sept., 1843, and 1847. But the certificate of the Tide Surveyor that the vessel is ready to receive stores is no longer necessary. —B. M. 22nd Sept., 1848. New form of bond for stores, G. O. 1850.

Drawback Stores shipped on board a British vessel clearing out from one port in the United Kingdom for another British port and a foreign port, the debentures for such stores should not be issued until a certificate shall have been received by the proper officers at the port of shipment from the Collector and Controller at the port whence the ship may have sailed on her foreign voyage, to the effect that such goods were actually on board at the time of her departure ; and in any case in which the Collector and Controller of a port shall have received a letter of advice of the shipment of drawback goods, and the vessel does not arrive within a reasonable time, having reference to the length of the voyage, they are not to fail in communicating the circumstances to the officers who may have sent the letter of advice. —G. O. 1848.

SHIPS' STORES, continued :

Cargo.—If it shall appear at any time that goods shipped from the warehouses by cocket as cargo, have been used as stores⁽¹⁾, or otherwise disposed of, during the voyage, and not accounted for to the satisfaction of the Commissioners of Customs, the bond entered into, will be put in suit and the full penalty enforced.—B. M. 29th March, 1843.

Special Bond.—All legal sized packages of warehoused goods forwarded from one warehousing port to another, shall be forwarded under the warehousing regulations; and all packages of less than the legal size, and all packages removed as stores from a warehousing port to a port not a warehousing port, shall be removed under a special bond.—G. O. 23rd July, 1843.

Spirits and Tobacco removed to Ports not Warehousing Ports in illegal packages.—Packages of Spirits and Tobacco, containing less than the legal quantity, may be removed to ports not warehousing ports for those articles, upon special bond being given for their due delivery and shipment as stores within three months, and payment of duties upon any deficiencies; the officers at the port of removal to apprise the Collector and Controller at the port of destination of the delivery of the goods, and of the circumstances and conditions under which it has been allowed, observing that this regulation is not intended to prevent the shipment of stores in illegal sized packages under the existing practice on board vessels proceeding coastwise from one port to another, and intended for use upon the outward foreign voyage from such second port.—G. O. 1843.

(1) The Board having adverted to the regulation established at this port by minute of the 23rd February, 1843, with the view of relieving the Tide Surveyors from the intervention to which they were subjected in the execution of their ordinary duties by queries from the Jerquer's office, arising out of discrepancies between the quantities of stores reported and the quantities found on board, direct that the Tide Surveyors at the time of rummage should call on the Master to account for any such discrepancies, and if satisfied, make a memorandum to that effect at the foot of the rummage account; or, if otherwise, forthwith report the circumstance, that the necessary steps may be taken before the departure of the vessel upon another voyage.—G. O. 1843.

When the employment of an officer for the purpose of following store goods may be necessary, the principle of charging the parties with a moiety only of his day's pay is affirmed in cases in which he may have been employed by the Crown during a part of the same day.—G. O. 1847.

SHIPS' STORES, continued :

Repacking for Stores.—The repacking for shipment as stores is confined to the following articles, and in no case are the goods allowed to be repacked into smaller sized packages than the quantities specified against each. viz.(¹):—

	Packages.		Packages.
Black Tea	7lbs.	Rice	56lbs.
Green Tea	7 "	Almonds out of the shell . . .	7 "
Raw Sugar	56 "	Ditto in the shell	28 "
Refined Sugar, British(²) . . .	28 "	Butter	28 "
Currants	14 "	Cheese	14 "
Raisins (³)	14 "	Cocoa	28 "
Tobacco	14 "	Spirits, viz. (⁴):—	
Cigars(⁵)	4 "	Brandy	5gal.
Raw Coffee	28 "	Rum	5 "
Molasses	56 "	Geneva	5 "

(¹) This order does not apply to cases where, with reference to the number of the crew and the duration of the voyage, so large a quantity of each article may not be required.—G. O. 1844.

(²) Foreign refined sugar may not be shipped as stores.—T. O. 14th April, and B. M. 15th April, 1851.

(³) As boxes of raisins are weighed on importation at five in a draft, the same may be delivered for stores on the average weight of five boxes, instead of weighing each box separately.—B. M. 31st July, 1850.

(⁴) Cigars allowed to be shipped in packages of 2lbs.—B. O. 17th Oct., 1848, No. 507.

(⁵) It having been represented to the Board that in some instances parties are desirous of shipping different qualities of spirits as stores, but that they are prevented doing so by the provisions of the G. O. 1844, by which spirits required as stores in larger quantities than 5 gallons must be shipped in one entire cask, the Board direct that one cask under the legal size of each sort or description of spirits, may be allowed to be shipped as stores; but that any further quantity of such spirits which may be required, and which, under the established regulations, may be shipped, should be cleared in legal sized packages.—G. O. 1845.

S T O R E S .

A list of the average number of Days at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

Ports.	Days.	Ports.	Days.	Ports.	Days.
Abo - - -	100	Botany Bay - -	420	Coquimbo - -	400
Algiers - - -	120	Batavia - - -	400	Chill - - -	360
Almeria - - -	100	Corunna - - -	80	Calcutta - - -	400
Azores Islands - -	90	Cadiz - - -	90	Columbo - - -	365
Alicant - - -	110	Carlscrona - -	100	Ceylon - - -	365
Altea - - -	110	Carthagera - -	100	Cuddalore - -	400
Antigua - - -	180	Cape de Verde Is-	100	China - - -	420
Augustine's Bay -	150	lands, viz. :-		Canton - - -	420
Ancona - - -	160	St. Antonia,		Dantzic - - -	100
Alexandria - - -	180	St. Vincent,		Drontheim - -	100
Ascension Island -	240	St. Jago,	120	Delaware Bay -	130
Archipelago Isles -	180	Ceuta - - -		Demerara - -	150
Annabona - - -	180	Canary Isles - -	90	Dominica - -	180
Archangel - - -	120	Christiana - -	100	Davis's Straits -	240
Australia - - -	420	Copenhagen - -	100	Emden - - -	42
Alexandretta - -	180	Cette - - -	130	Elbing - - -	95
Aquapulco, Mexico -	450	Civita Vecchia -	130	Elseneur - -	100
Bremen - - -	42	Corsica, Isle of -	130	Elba Isle - -	130
Bayonne - - -	80	Cayenne - - -	180	Essequibo - -	180
Bilboa - - -	80	Cape Hayti - -	210	Faro Islands, North	100
Bordeaux - - -	80	Charlestown - -	120	Sea - - -	
Bergen - - -	100	Chesapeake Bay -	120	Faro Island, Canaries	95
Bona - - -	120	Cuba - - -	210	Ferrol - - -	80
Bornholm - - -	100	Curacao - - -	180	Fayal - - -	80
Barcelona - - -	110	Cronstadt - - -	100	Fernando Po - -	180
Bay of Roses - -	110	Candia, Isle of -	160	Falkland Islands -	240
Baltimore - - -	120	Cephalonia - -	160	Friendly Islands -	420
Bahama Isles - -	150	Corfu Isle - -	160	Gottenburgh - -	100
Barbadoes - - -	180	Calabar - - -	180	Gibraltar - -	100
Berlice - - -	180	Cape Coast Castle -	200	Genoa - - -	130
Bermuda - - -	120	Carthagera, Spanish	240	Grenada - -	180
Boston - - -	120	Main - - -		Guadaloupe - -	180
Bahia - - -	200	Cape St. Mary - -	180	Greek Islands and	180
Brasils - - -	200	Constantinople -	180	Greece - - -	
Buenos Ayres - -	240	Columbia River -	700	Gallipoli - -	180
Bay of Campeachy -	240	Cumana - - -	240	Greenland Fishery -	180
Barcelor - - -	365	Cyprus - - -	180	Goree - - -	190
Bombay - - -	365	Cape of Good Hope -	240	Guayaquil - -	420
Bengal - - -	400	Callao - - -	400	Gaugapatam - -	400

STORES, continued :

Ports.	Days.	Ports.	Days.	Ports.	Days.
Hamburgh	- 42	Manila	- 420	Rome	- 120
Heligoland	- 42	Mangalore	- 365	Rhode Island	- 180
Hayti	- 210	Masulipatam	- 400	River Gambia	- 190
Halifax	- 190	Mocha	- 365	Rio Grande	- 200
Havawa	- 200	Nantz	- 80	Rio Janeiro	- 200
Honduras	- 240	Newfoundland	- 120	Sales	- 120
Hudson's Bay	- 240	North Bergen	- 100	Stettin	- 100
Hobart Town	- 400	Naples	- 130	Stockholm	- 100
Iceland	- 100	Narbonne	- 130	St. Antonio	} Canary Isles } 95
Ivica	- 110	Nice	- 130	St. Jago	
Italy	- 130	Nevis	- 180	St. Vincent	
Ile of Sable	- 120	Nova Scotia	- 120	St. John's, Newfound-	
Ionian Isles	- 130	New York	- 120	land	- 120
Islands in the Archi-		New Brunswick	- 120	St. Mary's	- 95
pelago	- 130	New Port	- 120	St. Michael's, Azores	180
Ile of France and		New Providence	- 160	St. John's, New	
Bourbon	- 270	New Orleans	- 190	Brunswick	- 120
Jamaica	- 210	New Guinea	- 400	St. Andrew, ditto	- 125
Java	- 400	New South Wales	- 400	Salerno	- 130
Konisberg	- 100	New Zealand	- 400	Sardinian Isle	- 130
Lisbon	- 80	Nagapatam	- 400	St. Andero	- 80
Lubeck	- 100	Oporto	- 80	St. Ubes	- 80
Leghorn	- 130	Odessa	- 240	Susa	- 120
Long Island	- 130	Otaheite	- 420	Savannah	- 150
La Guayra	- 240	Owhyhee	- 420	Syracuse	- 140
La Conception	- 400	Petersburgh	- 100	St. Augustine's Bay	- 150
Lima	- 430	Pillau	- 100	St. Bartholomew	- 180
Madrones	- 400	Placentia Harbour	- 120	St. Croix	- 180
Maalstroom	- 100	Port Saint John, New-		St. Christopher's	- 180
Malaga	- 100	foundland	- 190	St. Domingo	- 210
Madeira	- 90	Port-au Prince, Hayti	210	St. Eustatia	- 180
Memel	- 100	Palermo	- 130	St. Lucia	- 180
Mogadore	- 120	Pensacola	- 100	St. Martin	- 180
Majorca	- 110	Philadelphia	- 120	St. Thomas	- 180
Minorca	- 110	Porto Rico	- 210	St. Vincent	- 180
Marseilles	- 130	Providence, Bahama		Salonica	- 230
Massina	- 130	Islands	- 160	Santa Martha	- 240
Montreal	- 150	Pernambuco	- 190	St. Salvadore, or Bahia	200
Malta	- 140	Porto Bello	- 240	St. Sebastian	- 210
Martinico	- 210	Para	- 185	Senegal	- 180
Mariegallante	- 180	Panama	- 420	Sierra Leone	- 180
Miramichi	- 180	Peru	- 400	Scandaroon	- 180
Montserrat	- 180	Philippine Islands	- 420	Syra	- 180
Maranham	- 180	Pondicherry	- 400	Smyrna	- 180
Monte Video	- 230	Pelew Islands	- 420	St. Helena	- 240
Madagascar	- 270	Quebec	- 150	Sydney, N. S. Wales	400
Mexico	- 450	Queen Anne's Point	180	Sumatra	- 400
Mauritius	- 270	Rochelle	- 80	Society Islands	- 420
Madras	- 400	Revel	- 100	Swan River	- 365
Malabar	- 365	Riga	- 100	Singapore	- 365
Malacca	- 400	Rugen	- 100	Surat	- 365

STORES, continued :

Ports.	Days.	Ports.	Days.	Ports.	Days.
Sandwich Isles	- 420	Trinidad	- - 180	Venice	- - - 180
South Sea Fishery, 4 years		Tobago	- - 180	Vera Cruz	- - - 240
Tangiers	- - 120	Trieste	- - 160	Venezuela	- - - 240
Trinity Bay	- - 120	Truxillo	- - 410	Valdivia	- - - 400
Tunis	- - 120	Timor	- - 420	Valparaiso	- - - 400
Tarragona	- - 110	Tellicoerry	- - 368	Van Diemen's Land	- 360
Tonningen	- - 42	Tranquebar	- - 400	Wyburg	- - - 100
Toulon	- - 80	Trincomalee	- - 380	Zara	- - - 180
Tripoli	- - 120	Vigo	- - 80	Zea	- - - 180
Teneriffe	- - 95	Valentia	- - 110	Zante Isle	- - - 180
Tortola	- - 180				

NOTE.—For such places as are not included in the foregoing list, the same allowance should be granted as is given to the place situated nearest thereto.

RENT ON STORES.

THE various existing general orders and minutes having reference to the subject of rent-charges on surplus stores, and on goods deposited in the Queen's warehouse in London and at the out-ports, being now under the consideration of the Board, with a view to their being modified and consolidated, the compiler abstains from introducing them in this edition on the ground, that the proposed new rates of rent charges, which will very soon be in force, materially differ from those now levied. Should, however, the new scale be issued before this edition has passed through the press, it shall be inserted in the page preceding the INDEX.

TOBACCO RENT IN LONDON.

	For week s. d.
For every hogshead when deposited in the warehouse	2 0
For every hogshead when taken out of the warehouse, viz. —	
For any period not exceeding five years	2 0
Exceeding five years and not exceeding six years	6 0
And for every year, or part of a year beyond that period	4 0
Cuttings of Damaged Tobacco, in the warehouse beyond 14 days after repacking, per package—B.O. 25 Feb., 1830.	0 4½
<i>On each Seron, Bale, &c. under 150 lbs. weight.</i>	
For any period not exceeding five years	0 2
For every year or part of a year, ex. 5 years, and not ex. 6 years	2 5
For every year, or part of a year, beyond 6 years—B.O. 10 Dec. 1836	1 6

AT THE OUTPORTS.

For every hogshead, per week	0 1½
<i>To commence at the expiration of 18 months from the date of warehousing the same. — 29 Geo. 3, cap. 68, s. 53, and 38 Geo. 3, cap. 57, s. 1.—T. O. 19th March, 1830.</i>	
If remaining in the warehouse beyond 14 days after reweighing each package—29 Geo. 3, cap. 68, s. 54.	0 6

**BRITISH MANUFACTURED GOODS ALLOWED
TO BE SHIPPED AS STORES,
ON BOUNTY OR DRAWBACK.**

[B. M. 23rd Nov., 1832.—G. O. $\frac{12}{14}$ s, $\frac{6}{12}$ s, and $\frac{2}{11}$ s.]

SOAP ⁽¹⁾.—Half an ounce per day for each person on board.

SPIRITS ⁽²⁾.—British, Irish, and Scotch, may be shipped as stores, under the same regulations as British Plantation Rum, one gill per day for each person.

SUGAR ⁽³⁾.—British refined and Bastards three ounces per day for the master, each mate, and each cabin passenger.

TOBACCO ⁽⁴⁾.—British manufactured or foreign Segars, one quarter of an ounce per day per man.

For Table of Ships' Stores, showing the maximum quantities that may be shipped for any duration of voyage. See pp. 204 and 205.

⁽¹⁾ All soap shipped as stores shall be entered and the drawback claimed and paid under the laws and regulations for shipping soap as merchandise to foreign parts, and shall be subject to such regulations of the Customs as goods allowed to be shipped as stores duty free, are subject.—3 Wm. IV. cap. 16, s. 4.

⁽²⁾ British, Scotch, or Irish spirits, mixed with foreign rum or spirits, or colonial spirits in bond, may be shipped as stores, but such spirits shall be deemed foreign, and are to be shipped in the same proportion as foreign spirits.—B. O. 5th Jan., 1839.

The Board allow one-fifth of the quantity permitted by G. O. $\frac{11}{14}$ to be shipped on board of Temperance ships, when required for medicinal purposes.—B. O. 27th July, 1849.

⁽³⁾ Sugar, foreign refined, is not allowed to be shipped as stores.—T. O. 14 April, and B. M. 15 April, 1851.

⁽⁴⁾ Masters of vessels engaged in foreign voyages generally are allowed the option of shipping of British manufactured or unmanufactured, negro-head or cavendish and roll-tobacco, on board transports for the use of troops; half an ounce per day per man.—B. O. 6th March, 19th July, 1838, and 7th Sept., 1838.

Unconsumed stock of tobacco injured by the voyage may be delivered for re-manufacture, upon a bond being entered into by the parties to return the tobacco into the warehouse within a limited period, for subsequent re-shipment as stores.—T. O. 6th Sept., 1838.

FOREIGN GOODS

ALLOWED TO BE SHIPPED AS STORES FROM
THE BONDED WAREHOUSE.

B. M. 23rd November, 1832.

Coffee, kiln-dried, roasted or ground ⁽¹⁾, } per day for each
 or Cocoa ⁽²⁾ . . . 1 ounce } person on board.
 Tea ½ ounce }
 Fruits, dried ⁽³⁾.—2 lbs. per week for each person on board.
 Pepper ⁽⁴⁾.—½ oz. per week for each person on board.
 Rice.—2 lbs. per week for each person on board.
 Segars ⁽⁵⁾.—Foreign Segars, one quarter of an ounce per day
 for the master, each mate, and each cabin passenger.
 Spirits.—Viz., Brandy ⁽⁶⁾, Geneva, Rum ⁽⁷⁾ (British Planta-
 tion), one gill per day for each person.
 Sugar.—Bastard refined, White Clayed, Raw Sugar and
 Molasses, together or separate 16 ounces per week for
 each person.—G. O. 6 Nov. 1848, and $\frac{2}{11}\frac{1}{2}$ r.

⁽¹⁾ G. O. $\frac{6}{11}\frac{1}{2}$. ⁽²⁾ Cocoa paste. See fo. 214.

⁽³⁾ Plums, commonly called French plums, and prunellos may be shipped direct from the warehouse, free of duty, for the stores of vessels outward bound.—B. O. 15th August, 1834.

⁽⁴⁾ G. O. $\frac{3}{8}$ r.

⁽⁵⁾ The entire quantity of foreign segars is to be shipped in one package.—B. O. 23rd Nov., 1832.

⁽⁶⁾ Brandy may be shipped for medicinal purposes, on board vessels sailing on temperance principles, in the proportion of one-fifth of the total quantity of brandy and other spirits allowable; and such brandy may be shipped in stone jars, if the whole quantity be in one package.—G. O. 12th April, 1844, and B. O. 27th July, 1849.

Spirits bottled in the warehouse may be shipped as stores in packages containing one dozen bottles or upwards.—G. O. $\frac{6}{11}\frac{1}{2}$ r.

⁽⁷⁾ British Plantation rum should be in the proportion of one-half of the whole quantity of spirits shipped, but no objection exists to one half or the whole quantity of spirits allowed to be shipped as stores, being either British Plantation rum or British spirits bonded with the Excise, at the option of the parties.—G. O. 31st July, 1838.

Wine (1).—One quart per day for the master, each mate, and each cabin passenger.

Butter, Cheese, and Hams.—A quarter of a pound of each per day for each person on board.—T. O. 25th Nov., 1842.

Tongues.—Oxen—pickled or dried, in the like quantities and in lieu of Hams.—B. O. 2nd April, 1844.

Cocoa Paste.—The growth and manufacture of a British Possession may be shipped as stores, free of duty.—G. O. 1793.

Cane Juice or Syrup.—In substitution for Sugar and Molasses, in such proportions as may be deemed necessary, the total quantity, however, is not to exceed the rate of 2 ounces per day for each person, or 3 ounces per day for each person on board vessels sailing under Temperance principles.—T. O. 6th Aug., and G. O. 1845.

Vinegar, foreign, may be shipped from the bonded warehouses as stores.—G. O. 1845.

For Table of Ships' Stores, showing the maximum quantities that may be shipped for any duration of voyage. See pp. 204 and 206.

(1) Wine bottled in the bonded warehouses for exportation may be shipped as stores in packages containing not less than one dozen reputed quart, or two dozen reputed pint bottles.—B. M. 10th April, 1834.

Duty paid wine may be shipped as stores for drawback, under the usual regulations, in not less than three dozen reputed quart bottles in each case.—T. O. 18th February, 1836.

Wine may be shipped instead of spirits, or a proportion of each description, free of duty, one pint of the former being deemed equivalent to half-a-pint of the latter, but the quality of the wine is to be left to the discretion of the parties.—G. O. 21st Aug., 1838.

A TABLE OF THE RATES
TO BE
CHARGED FOR RENT UPON GOODS
WAREHOUSED IN THE
CROWN'S PREMISES IN IRELAND⁽¹⁾.

List of Goods.	Rent per Week.
	<i>s. d.</i>
Almonds, per barrel	0 1 each
— per bale under 4 cwt.	0 1½ each
— per box	0 0½ each
Anchovies, per barrel	0 4 per score
— per keg	0 4 per score
Apples, per barrel	0 0½ each
Biscuits in bags, about 1 cwt.	0 0½ per bag
Baggage, Passengers', per package	0 1 each
Barley, Pearl, barrel or keg	0 0½ each
Bottles, empty, per hamper	0 1 each
Books, per box	0 1½ each
— per pack or chest	0 2 each
Cheese, Parmesan, tub or case	0 1 each
— loose	0 4 per ton
Capers, per barrel	0 0½ each
Cantharides, per case under 4 cwt.	0 2 each
Currants, per butt	0 3 each
— per pipe	0 2 each
— per carotol	0 1½ each
— per barrel	0 1 each
Coffee and Cocoa	0 8 per ton
Cocoa Shell	0 6 per ton
Candles, per case	0 1 each
Earthenware, per case or crate	0 1½ each
Figs, drum	1 0 per 100
— ½ and ¼ drums	0 8 per 100
— frails	1 0 per 100
Flour	0 2½ per ton
Ginger, per bag	1 8 per 100
Grapes, per cask or jar	2 0 per 100
Hats, Leghorn, per case or tub	0 1½ each
Hops, per bag	0 1½ each

(¹) As revised and approved by B. O. 15th Aug., 1846.

List of Goods.	Rent per Week.
	<i>s. d.</i>
Hops, per pocket	0 1 each
Herrings, per barrel	2 0 per 100
Iron	0 1 per ton
Isinglass	0 4 per ton
Lead	0 1 per ton
Liquorice, per case or barrel	0 1 each
— Root, per bale, under 2 cwt.	0 1 each
Leather, per bale	0 1 each
Mats, per bundle, 10 mats	0 4 per 100 bls.
Molasses, per puncheon	0 2 each
Nutmegs, per cask	0 1 each
Nuts, per bag	1 6 per 100
Oil, per half-chest	0 3 per score
— per common jar	0 2 each
— per half-jar	0 1½ each
— Olive, in casks	0 4 per tun
— Seed, in casks	0 4 per tun
— Palm	0 3 per tun
Onions, per bushel or basket	0 0½ each
Oranges and Lemons, per chest	0 1 each
— per box	0 0½ each
Olives, per keg, about 4 gallons	0 0½ each
Paper, per bale or chest	0 1 each
Prunes and French Plums, per cask,	
5 to 7 cwt.	0 1½ each
— 2 to 3 cwt.	0 1 each
— per chest, about 1 cwt.	2 0 per 100
— per half-chest	1 2 per 100
— per quarter-chest	1 0 per 100
— per chest, containing Cartoons	0 1 each
Plums, Portugal, in boxes about 3 lbs.	
each	0 4 per 100
Pill Boxes, per vat	0 4 each
Pimento, per bag	2 0 per 100
Pepper, per bag	0 0½ each
Peas, per tierce	0 1 each
— per bag, 4 bushels	0 0½ each
Rice, per tierce or barrel	0 1 each
— per bag	2 0 per 100
Raisins, per barrel	0 1 each
— per half-barrel	0 0½ each
— Denia and Valentia boxes	2 0 per 100
— half and quarter-boxes	1 0 per 100
— frails and baskets	1 0 per 100

List of Goods.	Rent per Week.	
	s.	d.
Raisins, Malaga boxes	1	0 per 100
— half and quarter-boxes	0	6 per 100
— frails and baskets	1	0 per 100
Slate Pencils, per case or cask	0	1 each
Steel	0	2 per ton
Silk, per bale	0	2 each
Soap, per case, under 2 cwt.	0	1 each
Shot	0	2 per ton
Seeds, Onion and Canary, per bag, under 2 cwt.	0	0½ each
— Clover, per bag or cask	0	0½ each
Sugar, per hogshead	0	2 each
— per tierce	0	1½ each
— per barrel	0	1 each
— per box (?)	0	1 each
— per bag	2	6 per 100
Tallow, Russia	0	1 per ton
Toys, per vat, large	0	4 each
— chests, large	0	3 each
— „ small	0	2 each
Tea, per chest, not ex. 130 lbs. weight (?)	0	0½ each
— exceeding 130 lbs.	0	1 each
Vermicelli, per case, under 1 cwt.	0	1 each
— under 56 lbs.	0	0½ each
— under 28 lbs.	0	0¼ each
Vinegar, per pipe	0	2 each
— per hogshead and tierce	0	1 each
Wine and spirits, butt, pipe or puncheon	0	3 each
— per hogshead	0	1½ each
— per quarter-cask	0	1 each
— in cases (?)	0	1 per case
Square Timber	0	0½ per load
Deals	0	2 per 120
Pipe Staves	0	9 per 1200
Hogshead, ditto	0	6 per 1200
Barrel, W. I. and Hogsheads, ditto	0	4 per 1200
Lathwood	0	3 per fathom

Other goods not enumerated, of the like weight or bulk, to be charged in proportion to these rates. The rent upon goods housed to commence from the day of the ship or vessel beginning to discharge; twenty-five per cent. to be deducted from the rent for all time exceeding 52 weeks.

(¹) B. O. to Cork, 17th Aug., 1848.

(²) B. O. to Cork, 8th Jan., 1847.

(³) B. O. to Cork, 9th May, 1848.

A LIST
OF
ARTICLES OF BRITISH PRODUCE
USUALLY
EXPORTED FROM THE UNITED KINGDOM.

[Revised and corrected to September, 1851.]

N.B.—In every instance in which any denomination of Tale, Weight, or Measure is affixed to the name of an Article in this List, the quantity of such article is to be exhibited under that denomination in addition to the value, which is in no case to be omitted. Where a denomination of quantity is not attached to the article, the value alone is required.

Agricultural Implements (not otherwise described)	at value
Alabaster. See Stone.	
Ale. See Beer.	
Alkali, viz. :—	
" Barilla	per cwt.
" Kelp	per cwt.
" Natron	per cwt.
" Pot and Pearl Ashes	per cwt.
" Soda	per cwt.
Alum	per cwt.
Anchor Stocks. See Wood.	
Animals (<i>living</i>) viz. :—	
" Asses	per number
" Horses	per number
" Oxen and Bulls	per number
" Mules	per number
" Cows	per number
" Calves	per number
" Sheep and Lambs	per number
" Goats and Kids	per number
" Swine	per number
" Poultry	at value
" Dogs	per number
Apothecary Wares (not otherwise described)	per cwt.
Apparel (not otherwise described)	at value

Apples. See <i>Fruit</i> .	
Arms and Ammunition, viz.:	
" Ordnance of Brass	per ton
" " of Iron	per ton
" Muskets	per number
" Fowling Pieces	per number
" Pistols	per number
" Other Fire-arms (distinguishing each sort)	per number
" Swords and Cutlasses	per number
" Shot (<i>Iron</i>) and Shells	per ton
" (<i>Lead</i>)	per ton
" Gunpowder	per lb.
" Gunflints	per number
Arrow Root, prepared in the United Kingdom	per lb.
Arsenic	per cwt.
Artificial Flowers	at value
Asphalte or Asphaltum	per ton
Asses. See <i>Animals</i> .	
Bacon and Hams	per cwt.
Bags, empty	per dozen
Barilla. See <i>Alkali</i> .	
Bark, British Oak, for Tanners	per ton
Barytes	per cwt.
Basket and Basket Work	at value
Beads, ornamental	at value
Beef	per cwt.
" Salted	per barrel
" Tripes	per keg
Beer and Ale of all sorts	per barrel
Bellows, small	per doz. pairs
" Smiths'	per number
Bells and Bell Metal	per cwt.
Bichromate of Potash. See <i>Painters' and Dyers' Colours</i> .	
Bismuth	per cwt.
Blacking	at value
Bleaching Materials or Preparations	per cwt.
Blocks for Ships' Rigging and Dead Eyes	per number
Boats	per number
Books printed	per cwt.
Boots and Shoes of Leather. See <i>Leather, wrought</i> .	
" " of other Materials. See <i>Apparel</i> .	
Borax, refined in the United Kingdom	per lb.
Boxes. See <i>Trunks</i> .	
Bran	per cwt.
Brass Wire	per cwt.
" of all other sorts (<i>except Ordnance</i>)	per cwt.
" Ordnance. See <i>Arms and Ammunition</i> .	
Bread and Biscuit	per cwt.
Bricks	per number
Bridles. See <i>Saddlery</i> .	

Brimstone, refined in the United Kingdom	per cwt.
Bristles, dressed	per lb.
Brushes and Brooms of all sorts	at value
Bullrushes	at value
Buntings	per yard
Butter	per cwt.
Buttons of Metal. See <i>Hardwares</i> .	
" of sorts. See <i>Haberdashery</i> .	
Cabinet and Upholstery Wares	at value
Cables. See <i>Cordage</i> .	
Calves. See <i>Animals</i> .	
Camphor, refined in the United Kingdom	per lb.
Candles, Cocoa-nut	per lb.
" Palm	per lb.
" Spermaceti	per lb.
" Stearine	per lb.
" Tallow	per lb.
" Wax	per lb.
Canes and Sticks	at value
Caoutchouc or India-rubber, solution of	per gallon
" Manufactures of	at value
Cards, Playing	per cwt.
Carriages, viz., Coaches	per number
" Chariots	per number
" Chaises, &c.	per number
" Carts and Waggon	per number
Carriage Wheels, of all sorts	per number
Casks. See <i>Staves and empty Casks</i> , under the head of <i>Wood</i> .	
Cast of Statues, Busts, &c.	at value
Cement	per cwt.
" Stone. See <i>Stone</i> .	
Chalk	per ton
Charcoal, Animal	per ton
" Vegetable	per bushel
Cheese	per cwt.
China Clay. See <i>Clay</i> .	
" Stone. See <i>Stone</i> .	
Chloride of Lime. See <i>Bleaching Materials</i> .	
" of Magnesia. See <i>ditto ditto</i> .	
Chocolate and Cocoa (British prepared)	per lb.
Chromates. See <i>Painters' and Dyers' Colours</i> .	
Cider and Perry	per tun
Cinders. See <i>Coals</i> .	
Clay, viz., Ordinary Clay	per ton
" China Clay	per cwt.
" Pipe Clay	per ton
" Potters' Clay	per ton
Clocks and Watches, viz., Clocks	per number
" Clocks of Wood	per number
" Ships' Chronometers	per number

Clocks and Watches, viz., Watches, Gold . . .	per number
" " Metal . . .	per number
" " Silver . . .	per number
" " Without Cases . . .	per number
Coals, Cinders and Culm, viz. :—	
" Coals, Large . . .	per ton
" " Small . . .	per ton
" Cinders . . .	per ton
" Culm . . .	per ton
Coal Pitch and Tar . . .	per barrel
Confectionery . . .	per cwt.
Copper, Mixed Metal for Sheathing (Muntz's Patent) . . .	per cwt.
Copper Ore . . .	per cwt.
" in Bricks and Pigs . . .	per cwt.
" Sheets and Nails . . .	per cwt.
" Wire . . .	per cwt.
" Wrought, of other sorts . . .	per cwt.
" Coin . . .	per cwt.
Copperas . . .	per cwt.
Cordage and Cables . . .	per cwt.
Corks and Bungs . . .	per cwt.
Corn, Grain, Meal and Flour, viz. :—	
" Barley, Bear, or Bigg . . .	per quarter
" " Hulled. See <i>Pearl and Scotch Barley</i> . . .	
" Barley Meal . . .	per cwt.
" Beans . . .	per quarter
" Bean Meal . . .	per cwt.
" Malt . . .	per quarter
" Oats . . .	per quarter
" " Hulled. See <i>Groats or Grits</i> . . .	
" Oatmeal . . .	per cwt.
" Pease . . .	per quarter
" Pease Meal . . .	per cwt.
" Rye . . .	per quarter
" Rye Meal . . .	per cwt.
" Wheat . . .	per quarter
" " Flour . . .	per cwt.
Cotton Manufactures, viz. :—	
1. Calicoes, Cottons, Dimities, Gingham, Nankeens, Damask, Diaper, Quilting, Cotton, Shawls, Handkerchiefs, &c. :—	
White or Plain . . .	per yard
Printed, Checked, Stained, or Dyed . . .	per yard
2. Muslins, Muslinets, Cambrics, Lawns, Gauzes, Crapes, Leno, Muslin Shawls, Handkerchiefs, &c. :—	
White or Plain . . .	per yard
Printed, Checked, Stained, or Dyed . . .	per yard
3. Fustians, Velvets, Valverets, Velveteens, Corda, Jeans, Jeanets, &c. . .	per yard
4. Counterpanes and Bed Quilts . . .	per number

Cotton Manufactures (continued), viz. :—	
5. Lace and Patent Net	per yard
6. Hosiery, viz., Stockings	per doz. pairs
" of all other sorts	at value
7. Tapes and Small Wares, viz., Laces, Bobbins, Fringes, &c.	at value
Cotton for Stitching or Sewing	per lb.
" Twist and Yarn	per lb.
Cotton and Linen mixed	per yard
Cows. See <i>Animals</i> .	
Culm. See <i>Coals</i> .	
Cutlasses. See <i>Swords</i> , under the head of <i>Arms and Ammunition</i> .	
Cutlery. See <i>Hardware</i> .	
Dogs. See <i>Animals</i> .	
Drawings	per number
Earthen and China Ware, viz. :—	
" Porcelain and Earthenware (<i>other than Red or Stone Ware</i>)	per piece
" Red Pottery and Brown Stone Ware	per piece
Emery Powder	per cwt.
Engravings. See <i>Prints</i> .	
Epsom and Glauber Salts	per cwt.
Feathers for Beds	per cwt.
" ornamental	at value
Fire Clay. See <i>Potters' Clay</i> under the head of <i>Clay</i> .	
Fish,—Cod and Ling	per cwt.
" Sounds and Tongues	per keg
" Herrings, Red	per barrel
" White	per barrel
" Oysters	per bushel
" Pilchards	per hhd. or brl.
" Salmon	per barrel
" Sprats	per keg or brl.
" of other sorts. (<i>distinguishing each</i>)	per keg or brl.
Fishing Tackle (including Nets, Lines and Twines, and all Materials for Fishing)	at value
Flax, Dressed	per cwt.
" Rough or Undressed	per cwt.
Fowling Pieces. See <i>Arms and Ammunition</i> .	
Fruit, Apples	per bushel
" Pears	per bushel
" other sorts (<i>distinguishing each</i>)	per bushel
Fuel, manufactured	per ton
Fullers' earth	per cwt.
Gilt Metal Ware. See <i>Plated and Gilt Wares</i> .	
Ginger prepared	per cwt.
Glass, viz., Plate Glass	per square foot
" Flint and Phial Glass	per cwt.
" Window Glass	per cwt.
" Common Bottles, and all Manufactures of	per cwt.
" Common Bottle Metal	per cwt.

Glass, Broken Glass for Re-manufacture . . .	per cwt.
Glasses, Looking, and Mirrors . . .	per cwt.
Glue . . .	per cwt.
Goats and Kids. <i>See Animals.</i>	
Grindstones. <i>See Stones.</i>	
Groats or Grits . . .	per cwt.
Gunflints. <i>See Arms and Ammunition.</i>	
Gunpowder . . .	
Guns . . .	
Gutta Percha . . .	per cwt.
Gypsum. <i>See Cement Stone, under the head Stone.</i>	
Haberdashery and Millinery . . .	at value
Hair, Cow, Ox, or Bull . . .	per cwt.
" Doe or Stats . . .	per cwt.
" Goats . . .	per cwt.
" Horse . . .	per cwt.
" Ornamental . . .	at value
Hair Cloth . . .	per yard
Hair Powder. <i>See Perfumery.</i>	
Hammocks and Seamen's Bedding. <i>See Slops.</i>	
Hardwares and Outlery of all sorts (not specifically described) . . .	per cwt.
Harness. <i>See Saddlery.</i>	
Harp and Fiddle Strings . . .	at value
Harrows. <i>See Agricultural Implements.</i>	
Hats, Beaver and Castor . . .	per dozen
" Chip or Willow . . .	per dozen
" Cotton . . .	per dozen
" Felt . . .	per dozen
" Leather . . .	per dozen
" Silk . . .	per dozen
" Silk and Cotton mixed . . .	per dozen
" Straw . . .	per dozen
" other sorts (distinguishing each) . . .	per dozen
Hatters' Wares . . .	at value
Hay . . .	per ton
Hemp, Dressed . . .	per cwt.
" Rough, or Undressed . . .	per cwt.
Hides, Raw, Cow, Ox, or Bull . . .	per number
" Horse . . .	per number
Hogs, Ox and Sheeps' Guts . . .	per cwt.
Honey . . .	per cwt.
Hones . . .	number
Hops . . .	per cwt.
Horns, Cow, Ox, or Bull . . .	per number
" Hart or Stag . . .	per number
" Sheep and Goats . . .	per number
Horn Tips . . .	per cwt.
Horses. <i>See Animals.</i>	
House Frames. <i>See Wooden House Frames.</i>	
Household Furniture. <i>See Cabinet and Upholstery Wares.</i>	

Jewellery	at value
India Rubber. See <i>Caoutchouc</i> .	
Ink. See <i>Stationery</i> .	
Iron, viz., Ore	per ton
" Pig	per ton
" Bar	per ton
" Bolt and Rod	per cwt.
" Cast	per cwt.
" Steel, Unwrought. See <i>Steels</i> .	
" Wire	per cwt.
" Wrought Anchors and Grapnels	per cwt.
" Hoops	per cwt.
" Nails	per cwt.
Iron, viz., Wrought, of all other sorts (except Ordnance)	per cwt.
Iron, Old, for re-manufacture	per ton
Iron Liquor	per gallon
Juice of Lemons and Limes	per gallon
Junk. See <i>Rags and Paper Stuff</i> .	
Kelp. See <i>Alkali</i> .	
Lace and Thread of Gold	per lb.
" " of Silver	per lb.
Lamp Black	per cwt.
Lantern Leaves	per number
Lard	per cwt.
Lead	per ton
" Foil	per ton
" Ore	per ton
" Shot. See <i>Arms and Ammunition</i> .	
" Black	per cwt.
" Red	per cwt.
" White	per cwt.
Leather Tanned, Tawed, or Dressed, Unwrought	per cwt.
" Gloves	per lb.
" Wrought of all other sorts	per lb.
Lime	per chaldron
" Chloride of. See <i>Bleaching Materials</i> .	
Linen Manufactures, viz. :—	
" White or Plain (not otherwise described)	per yard
" Checked and Striped	per yard
" Printed, Stained, or Dyed	per yard
" Cambrics and Lawns	per yard
" Damask and Diaper	per yard
" Lace, of Thread	per yard
" Sail Cloth	per ell
" Sails, British made	at value
" Ticking	per yard
" Hosiery, &c., Stockings of Thread	per doz. pairs
" " of Thread mixed with	
" Cotton	per doz. pairs
" " of all other sorts	at value

Linen Tapes and Small Wares	at value
Linen Thread for Stitching or Sewing	per lb.
Linen Yarn	per lb.
Lines and Twines. See <i>Fishing Tackle</i> .	
Litharge of Lead	per cwt.
Machinery and Mill Work, viz. :—	
„ Steam Engines, or parts of Steam Engines	at value
„ all other sorts (to be described by their proper designations)	at value
Magnesia, Chloride of. See <i>Bleaching Materials</i> .	
Manganese	per cwt.
Manure (not otherwise described)	at value
Maps and Charts	at value
Mathematical and Optical Instruments	at value
Mats and Matting	at value
Mattresses. See <i>Cabinet and Upholstery Wares</i> .	
Medicines and Medical Drugs. See <i>Apothecary Wares</i> .	
Melasses	per cwt.
Metal Leaf	at value
Metal Wares. See <i>Hardware</i> .	
Military Stores (not otherwise described)	at value
Mill Grease	per cwt.
Mills and Mill Work. See <i>Machinery</i> .	
Minerals and Fossils (not otherwise described)	at value
Moss, Rock	per cwt.
Mules. See <i>Animals</i> .	
Musical Instruments	at value
Muskets. See <i>Arms and Ammunition</i> .	
Mustard. See <i>Pickles and Sauces</i> .	
Mutton	per cwt.
„ Salted	per cwt.
Naphtha	per gallon
Na tron. See <i>Alkali</i> .	
Naval Stores (not otherwise described)	at value
Negro Clothing. See <i>Slops</i> .	
Nickel Ore	per cwt.
„ Manufactures	at value
Oakum	per cwt.
Oil Cake	per ton
Oilcloth	persquareyard
Oil, Cocoa Nut	per cwt.
„ Hempseed, Linseed and Rapeseed	per gallon
„ Lard	per gallon
„ Neatsfoot	per gallon
„ for Painters. See <i>Painters' and Dyers' Colours and Materials</i> .	
„ Palm, refined in the United Kingdom	per cwt.
„ Sesasum	per gallon
„ Tallow	per cwt.
„ Train, of Greenland (British Fishery)	per tun

Oil, Spermaceti	per tun
„ Turpentine. <i>See Turpentine.</i>	
„ Vitriol. <i>See Sulphuric Acid.</i>	
Oker	per cwt.
Onions	per bushel
Orchal	per cwt.
Ordnance of Brass. <i>See Arms and Ammunition.</i>	
Ordnance of Iron. <i>See Arms and Ammunition.</i>	
Oxen and Bulls. <i>See Animals.</i>	
Packthread. <i>See Twine.</i>	
Pails of Wood. <i>See Wooden Ware.</i>	
Painters' and Dyers' Colours and Materials (not otherwise described)	at value
Paper, Writing, Printing, or Packing. <i>See Stationery.</i>	
„ Stained for Hangings, &c.	per square yard
Parchment and Vellum	per skin
Pasteboard. <i>See Stationery.</i>	
Pearl and Scotch Barley	per cwt.
Pears. <i>See Fruit.</i>	
Pens. <i>See Stationery.</i>	
Percussion Caps	per number
Perfumery of all sorts	at value
Perry. <i>See Cider.</i>	
Pewter Ware	per cwt.
Pickles and Sauces	at value
Pictures	at value
Picture and Looking Glass Frames	at value
Pipe Clay. <i>See Clay.</i>	
Pistols. <i>See Arms and Ammunition.</i>	
Pitch (not being Coal Pitch)	per barrel
Plants and Roots	at value
Plaster of Paris. <i>See Cement.</i>	
Plate, Wrought, of Gold	per ounce
„ „ of Silver	per ounce
„ „ „ Gilt	per ounce
N. B.—Plate entered for Drawback to be in all instances distinguished.	
Plated and Gilt Wares	at value
Platina	per ounce
Platting for Hats of Chip or Willow	per lb.
„ „ of Straw	per lb.
Ploughs. <i>See Agricultural Instruments.</i>	
Pork	per cwt.
„ Salted	per barrel
Pot and Pearl Ashes. <i>See Alkali.</i>	
Potatoes	per cwt.
Potters' Clay. <i>See Clay.</i>	
Poultry. <i>See Animals.</i>	
Powder Blue. <i>See Smalts.</i>	
Prints or Engravings	at value

Printing Types and Materials for Printing	at value
Provisions not otherwise described (including those usually denominated "Preserved Provisions," hermetically sealed)	at value
Quills. See <i>Stationery</i> .	
Rags and Paper Stuff	per ton
Red and Yellow Earth	per ton
Rice, ground or prepared in the United Kingdom	per cwt.
Rosin	per cwt.
Saccharum Saturni. See <i>Sugar of Lead</i> .	
Saddlery and Harness	at value
Sago	per lb.
Sal Ammoniac	per cwt.
Salt Rock	per bushel
" White	per bushel
Salts, Epsom. See <i>Epsom and Glauber Salts</i> .	
Saltpetre (British refined)	per cwt.
Sand	per ton
Sausages	per lb.
Scales and Weights (not otherwise described)	at value
Sculptures of Stone or Marble	at value
Sculptures of Bronze or other Metal	at value
Seeds, Canary	per cwt.
" Forest	per bushel
" Garden	per lb.
" Grass	per cwt.
" Mustard	per bushel
" Rape	per bushel
" Turnip	per cwt.
" (not otherwise described)	at value
" Tares. See <i>Tares</i> .	
Sheathing Paper or Felt	per cwt.
Sheep and Lambs. See <i>Animals</i> .	
Shot and Shells. See <i>Arms and Ammunition</i> .	
Shovels of Wood. See <i>Wooden Ware</i> .	
Silk Manufactures, viz. :—	
" Stuffs, or Ribbons of Silk only	per lb.
" Lace	per yard
" Stockings	per dozen
" Hosiery, except Stockings; consisting of Caps, Gloves, and other Woven Articles	at value
" Fringes, Trimmings, Laces, &c.	at value
" Sewing Silk	per lb.
" Thrown in the United Kingdom	per lb.
" Twist and Yarn	per lb.
" Stuffs or Ribbons of Silk and Cotton mixed	per lb.
" Stockings of ditto ditto	per doz. pairs
" Stuffs or Ribbons of Silk and Linen mixed	per lb.
" Stockings of ditto ditto	per doz. pairs
" Stuffs or Ribbons of Silk and Worsted mixed	per lb.
" Stockings of ditto ditto	per doz. pairs

Stones, Lime Stone	per ton
" Marble Blocks	per ton
" " Polished	per ton
" " Sculptured. See <i>Sculpture</i> ,	
" Mill Stones	per number
" Paving	per ton
" Polishing	at value
" Slate by Tale	per number
" " by Weight	per ton
" " Wrought	at value
" Whet Stones	per number
Stone Blue	per lb.
Stone Ware. See <i>Earthenware</i>	
Straw	per ton.
Suet	per cwt.
Sugar, Double Refined, or equal to Double Refined,	
in Lumps and Loaves	per cwt.
" Crushed	per cwt.
" Single Refined, in Lumps and Loaves	per cwt.
" " Crushed	per cwt.
" Bastard	per cwt.
" Candy	per cwt.
NOTE.—Sugar Refined entitled to Drawback, is in	
all cases to be so described.	
Sugar of Lead	per cwt.
Sulphuric Acid	per lb.
Surgeons' Instruments. See <i>Hardwares and Cutlery</i>	
Swine. See <i>Animals</i>	
Swords and Cutlasses. See <i>Arms and Ammunition</i>	
Tallow	per cwt.
Tanners' Bark. See <i>Bark, Oak</i>	
Tanners' and Soapers' Waste	per ton
Tar (not being Coal Tar)	per barrel
Tares and Vetches	per bushel
Tarpaulings	per number
Tiles of all sorts	per number
Tin, Unwrought	per cwt.
" Foil	per cwt.
" Plates	at value
" Wares	at value
Tobacco, manufactured in the United Kingdom	per lb.
" Pipes	per gross
Tongues	per bar. or keg
Tow	per cwt.
Toys	at value
Treacle. See <i>Melasses</i>	
Trunks and boxes of all Sorts	at value
Tubs of all Sorts. See <i>Wooden Ware</i>	
Turnery and Turner's Wares of all sorts	at value
Turpentine, Oil or Spirit of	per gallon
Twine of all sorts	per cwt.

Vases of Marble, Bronze, &c. See <i>Sculptures</i> .	
Vermicelli and Macaroni (British prepared)	per lb.
Vinegar and Verjuice	per barrel
Vitriol. See <i>Copperas</i> .	
" Oil or Spirits of. See <i>Sulphuric Acid</i> .	
Umbrellas and Parasols	at value
Watches. See <i>Clocks and Watches</i> .	
Water, Mineral	per gallon
Wax, Bees'	per cwt.
Wax, Sealing. See <i>Stationery</i> .	
Whalebone	per cwt.
Whiting	per cwt.
Wigs. See <i>Hair, Ornamental</i> .	
Wine, British made	per gallon
Wood	per cwt.
Wood, Anchor Stocks	per number
" Boards and Planks of all sorts	per load
" Casks empty. See <i>Staves</i> .	
" Handspikes	per number
" Hoops	per number
" Laths	per bundle
" Masts, Yards and Bowsprits	per number
" Oars	per number
" Spokes for Wheels	per number
" Staves and empty Casks	per pack
" Timber of all sorts	per load
" Treennails or Trunnels	per number
" Foreign, Cut, Polished, or otherwise partially manufactured in the United Kingdom, viz.:—	
" Oak Wood	per ton
" Sanders Wood	per cwt.
" of other sorts (distinguishing each sort)	per ton
Wooden House Frames and Joiners' Work	at value
Wooden Ware (not otherwise described)	at value
Wool, British, Coney and Hares	per cwt.
" Sheep and Lambs	per cwt.
Wool, Waste, Flock	per cwt.
" " Manufactures or pretended Manufactures slightly wrought up, so as that the same may be reduced to and made use of as Wool again. Mattresses or Beds stuffed with Combed Wool, or Wool fit for combing or carding	per cwt.
[Wool, Foreign, cut or prepared in the United Kingdom, is in all cases to be so described, distinguishing each sort.]	
Woollen Manufactures viz., Cloths, Superfine	per piece
" " of second and inferior quality	per piece
" Coatings Napped, Duffled, Bath Coating, &c.	per piece
" Kerseymere	per piece

Woollen Manufactures (continued), viz. :—			
"	Baizes of all sorts . . . .	.	per piece
"	Flannel . . . . .	.	per yard
"	Blankets and Blanketing . . . .	.	per yard
"	Carpets and Carpeting . . . .	.	per yard
"	Rugs, viz., Coverlets for Beds . .	.	per number
"	" Carpet Rugs. See <i>Carpeting</i> .		
"	Stuffs, Woollen and Worsted . . .	.	per piece
"	Hosiery, viz., Stockings . . . .	.	per dozen pairs
"	" of all other sorts . . . .	.	at value
"	Tapes and Small Wares . . . .	.	at value
Woollens, mixed with Cotton, Linen, &c. .		.	per yard
Woollen and Worsted Yarn . . . .		.	per cwt.
Yarn, Mohair . . . . .		.	per cwt.
"	of Wool or Worsted, mixed with other Materials, specifying such Materials . .	.	per cwt.
Yeast . . . . .		.	per gallon
"	Powder . . . . .	.	per cwt.
Zinc. See <i>Spelter</i> .			

All other Articles not enumerated in the foregoing List, and not properly falling under any of the general Heads, are to be particularly specified in the Returns to the Inspector General's Office.

NOTE.—Articles of Irish Produce or Manufacture are to be distinguished from British, and all Articles Shipped under the Authority of the Right Honourable the Lords of her Majesty's Committee of Council for Trade, or of the Lords Commissioners of her Majesty's Treasury, are to be specially distinguished from the Ordinary Exports.

ABSTRACT OF AN ACT

FOR

REGULATING THE TRADE OF THE
ISLE OF MAN.

[8 and 9 Vict. cap. 94.]

ALL trade from any port of the United Kingdom to the Isle of Man, or from the Isle of Man to any port of the United Kingdom shall be deemed to be a coasting trade, and the Isle of Man shall not be deemed in law, with reference to the United Kingdom, to be parts beyond the seas, in any matter relating to the trade or navigation, or revenue of this realm; nevertheless, all goods subject to duty under this act, when brought from the United Kingdom into the Isle of Man, and all vessels bringing the same, shall be liable to the same rules and regulations as are required by law, in respect of goods imported into the said isle from foreign parts, and in respect of the vessels importing the same.—8 and 9 Vict. cap. 94, s. 12.

Goods, not being the growth, produce, or manufacture of the Isle of Man, or of the United Kingdom, except corn, grain, meal or flour, shall not be carried in any ship from the Isle of Man to any place in the United Kingdom.—S. 19.

Schedule of prohibitions into the Isle of Man.

[The several sorts of Goods enumerated in the Schedule following shall not be imported into the Isle of Man.]

Goods, the produce or manufacture of places within the limits of the East India Company's charter; except from the United Kingdom.

Cotton Yarn, Cotton Cloth, Linen Cloth, Glass Manufactures, Woollen Manufactures, unless *bond fide* laden in and imported directly from the United Kingdom.

British distilled Spirits.

Sugar or Rum, other than that enumerated and described in the Table of Duties hereinafter contained.

All Goods prohibited to be imported into the United Kingdom to be used or consumed therein, on account of the sort or description of the same.

A TABLE OF DUTIES

ON GOODS IMPORTED INTO THE

ISLE OF MAN.

	£.	s.	d.
Coffee (the import duties in the United Kingdom not having been paid thereon the lb.	0	0	2
Corn ⁽¹⁾ , viz., Foreign Corn, Grain, Meal or Flour, may not be imported into the Isle of Man, except upon payment of the same duties as are payable on the importation into the United Kingdom of Corn, Grain, Meal, or Flour.—5 Vict. cap. 14, s. 2.			
Eau de Cologne, per flask (30 not containing more than one gallon)	0	0	4
— or per gallon	0	10	0
Hemp			free
Hops from the United Kingdom			free
Iron			free
Liqueurs, per gallon	0	10	0
Spirits, viz.:—			
— Brandy, Foreign, the gallon	0	4	6
— Geneva, Foreign, the gallon	0	2	6
— Rum, of the British Possessions, the gallon	0	1	6
Such Spirits not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength.			
Sugar, Muscovado (12 and 13 Vict. cap. 90 and 38), the cwt.	0	1	0
— refined in the United Kingdom from raw sugar, whereupon the import duties have there been paid, the cwt. ⁽²⁾	0	9	0
Tea, the lb. (12 and 13 Vict. cap. 90 and 38)	0	1	0
Tobacco, the lb.	0	1	6
— Segars, the lb.	0	3	0
Wine, the tun of 252 gallons	12	0	0

⁽¹⁾ No abatement of Duties to be made on account of damage received by Corn, Grain, Meal, or Flour, imported into the Isle of Man.—18 and 14 Vict. cap. 95, s. 7.

⁽²⁾ Refined sugar and playing cards are to be shipped to the Isle of Man, by cocket, under the superintendence of the Searchers; but all other goods entered for exportation to that island, are to be shipped by a Coast Sufferance under the supervision of the Coastwatters.—G. O. 8th Sept. 1847.

Wood, Foreign, viz. :—		<i>l.</i>	<i>s.</i>	<i>d.</i>
—	Timber, 8 inches square and upwards, the load of 50 cubic feet	0	8	0
—	Timber and Wood Goods, the produce of the British Possessions	free		
Goods, Wares, and Merchandise, brought from the United Kingdom and entitled to any bounty or drawback of Excise on exportation from thence, and not hereinbefore enumerated or charged with duty		free		
—	Wares and Merchandise, the growth, produce, or manufacture of, and brought from the United Kingdom, and not hereinbefore charged with duty	free		
—	Wares and Merchandise, not the growth, produce, or manufacture of the United Kingdom, but brought from thence, and having there been entered for consumption, and the import duties having been there paid thereon	free		
—	Wares and Merchandise imported from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, or declared to be free of duty, for every 100 <i>l.</i> value (¹)	15	0	0
SUGAR, upon which any bounty shall have been allowed under any act relating to the Customs may be removed to the Isle of Man; but before any such sugar shall be removed to the Isle of Man, the person removing the same shall give bond to her Majesty, with one sufficient surety, that the same shall be duly landed in the Isle of Man, and shall not be reloaded in any part of the United Kingdom—8 and 9 Vict. cap. 94, ss. 17 and 18.				
SPIRITS, TEA and TOBACCO. If any decked vessels, bound from the Isle of Man to any port in the United Kingdom, shall have on board for the use of the seamen any Spirits exceeding the quantity of half a gallon for each seaman, or any Tobacco exceeding one pound weight for each seaman, or any Tea exceeding two				

(¹) It is ordered and declared, that all or any articles legally importable into the Isle of Man, and not enumerated in the Table annexed to the Act, and upon which the duty of 15 per cent. is thereby imposed, shall and may, from and after the passing of that Act, be imported into the Isle of Man duty free, as long as this order, or any part thereof, affecting such articles, shall continue in force.—T. O. 21st November, 1845.

SPIRITS, &c., continued:

pounds weight for the whole of the seamen on board such vessel; or if any open boat, bound from the Isle of Man to any port in Great Britain or Ireland, shall have on board for the use of the seamen any Spirits exceeding one quart for each seaman, or any Tobacco exceeding half a pound weight for each seaman, or any Tea exceeding one pound weight for the whole of the seamen on board such boat, all such foreign Spirits, Tobacco, and Tea respectively, together with the casks or packages containing the same, and also every such vessel or boat, together with all the guns, furniture, ammunition, tackle, and apparel thereof, shall be forfeited.—8 and 9 Vict. cap. 94, s. 22.

MANX VESSELS. All vessels registered at any port in the said Isle of Man, and *bond fide* the property of inhabitants thereof, being so registered as of the burden of 50 tons, shall, with regard to the coasting trade between the Isle of Man and the United Kingdom be entitled to all the privileges to which vessels registered in the United Kingdom as of 60 tons burden are by law entitled.—8 and 9 Vict. cap. 94, s. 26.

Goods, the growth of the Isle of Man, and goods manufactured there from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and whereon no drawback or bounty has been granted; and any manufactures of Linen or Cotton made in and imported from the Isle of Man, may be imported into the United Kingdom without payment of any duty; and such goods shall not be deemed to be included in any charge of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas; such goods may, nevertheless, be charged with any proportion of such duties as shall fairly countervail any duties of Excise.—13 and 14 Vict. cap. 95, s. 5.

LICENSE GOODS.

The following goods may not be imported into the Isle of Man, nor exported from any place, to be carried to the Isle of Man, without the license of the Commissioners of Customs first obtained; nor in greater quantities in any one year than specified in the schedule; and such goods shall not be so exported or imported, except from the places set forth in the schedule, and according to the rules subjoined.

Schedule of License Goods.

Brandy (Foreign)	20,000 gallons.
Geneva (Foreign)	20,000 gallons.
Liqueurs	50 gallons.
Eau de Cologne	50 gallons.

To be imported from the United Kingdom, or from any place from which the same might be imported into the United Kingdom for consumption therein.

Rum of the British Plantations	70,000 gallons.
Tobacco	55,000 lbs.
Segars	5,000 lbs.

To be imported from the United Kingdom.

And such additional quantities of any goods in any one year, as the Commissioners of her Majesty's Treasury shall, in their discretion, consider expedient.—8 and 9 Vict. cap. 94, s. 4.

Subject to the following Rules, viz. :—

All such goods to be imported into the port of Douglas, by her Majesty's subjects, and in British vessels of the burden of 50 tons and upwards.

Tobacco to be shipped only in ports in the United Kingdom, where Tobacco is allowed to be imported and warehoused without payment of duty.

Rum, Brandy, and Geneva to be imported or brought in casks containing not less than 20 gallons each.

The respective quantities of such spirits shall be estimated according to the strength of proof by Sykes's Hydrometer.

LICENSE GOODS, continued :

No drawback of Excise to be allowed on any such goods, until a certificate of the due landing of the goods at the port of Douglas be produced from the Collector and Controller of the Customs at that port.

If any such goods be laden at any foreign port or place, the species and quantity of such goods, with the marks, numbers, and denominations of the casks or packages containing the same, shall be indorsed on the license, and signed by the British consul at the port of lading, or if there be no British consul, by two known British merchants.

Upon importation into the port of Douglas of any such goods, the license for the same shall be delivered up to the Collector or Controller of that port.

Applications for license to import any of the goods aforesaid to be delivered to the Collector or Controller at Douglas, between 5th May and 5th July.—S. 5.

The Governor or Lieutenant-governor to allot the quantities to the several applicants; and report to the Lords of the Treasury and to the Commissioners of Customs.—S. 6.

On receipt of such report, the Commissioners of Customs to grant licenses according to the allotments contained in the report of the Governor.—S. 7.

Previous to the delivery of any such license, bond must be taken for the due importation of the articles for which the said license is granted; and if the party shall not have given bond prior to the 5th January next after, the Governor may transfer the same.—S. 8.

Any person who, having obtained a license under this act, shall not import into the said island the whole quantity of goods permitted to be imported under such license, during the period for which it shall remain in force, shall be disqualified from receiving a license in the year next following that in which his previous license shall have been granted.—S. 9.

Goods imported by license into the Isle of Man may not be re-exported, nor may such goods be carried coastwise from one part of the said isle to another, except in vessels of 60 tons burden at the least, and in the same packages in which such goods were imported into the said isle; nor may wine be removed from one part of the said isle to another, except in such packages, or in bottles.—S. 11.

AN
ABSTRACT OF THE LAWS
REGULATING THE TRADE WITH
THE ISLANDS
OF
GUERNSEY, JERSEY, ALDERNEY, AND SARK.

No goods or Passengers shall be imported into the United Kingdom from any of the Channel Islands, nor shall any goods or passengers be exported from the United Kingdom to any of the said islands, nor shall any goods or passengers be carried from one to the other of the said islands, nor from one part to another part thereof, except in British ships.—12. and 13 Vict. cap. 29, s. 3.

No vessel or boat belonging wholly or in part to her Majesty's subjects shall sail from such islands, without a clearance, whether in ballast or having a cargo; and, if with a cargo, the master shall give bond in double the value of the vessel or boat and of the cargo, for duly landing the same at the port for which the vessel clears; and every such vessel or boat not having such clearance, or, which having a clearance for a cargo, shall be found light, or with any part of her cargo discharged before delivery thereof at the port specified in the clearance, unless through necessity (which must be satisfactorily proved), shall be forfeited.—8 and 9 Vict. cap. 87, s. 9.

Any goods of the growth of the said islands, and any goods manufactured in the said islands from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and upon which no drawback or bounty has subsequently been granted, and any manufacture of linen or cotton made in and imported from the Isle of Man, may be imported into the United Kingdom from the said islands respectively, without payment of any duty; and such goods shall not be

deemed to be included in any charges of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas; but such goods may nevertheless be charged with any proportion of such duties as shall fairly countervail any Inland Revenue duties. All goods manufactured in any of the said islands, from any other materials than the materials aforesaid, except manufactures of linen and cotton made in and imported from the Isle of Man, shall be deemed to be foreign goods.—13 and 14 Vict. cap. 95, s. 5.

Tobacco, Segars or Snuff may be imported into the Channel Islands from the United Kingdom in vessels of not less than 60 tons burden, if in packages of the same weight at least as those in which the like goods may be imported into the United Kingdom, but no such Tobacco, Segars or Snuffs shall be separated or divided in any manner within such packages. All such goods imported or found within one league of the coast of the said islands, contrary hereto, shall be forfeited.—13 and 14 Vict. cap. 95, s. 8.

All Spirits of the nature or quality of plain British Spirits, manufactured in any of the islands aforesaid, and imported into any part of the United Kingdom, shall be denominated plain British Spirits⁽¹⁾, and shall be subject to the same regulations of Excise as Spirits removed from Scotland or Ireland.—8 and 9 Vict. cap. 65, s. 3.

No Spirits, the produce or manufacture of any of the said islands, and imported into any part of the United Kingdom, shall be deemed to be plain British Spirits, unless made from the same materials as the like Spirits are directed to be made when distilled in the United Kingdom; and the declaration and certificate of produce shall specify the same; and if any such declaration or certificate be false, the said Spirits shall be forfeited.—S. 4.

No Spirits of the nature or quality of British Brandy or Compounds, or any Spirits other than plain British Spirits, the produce or manufacture of any of the said islands, shall be imported into the United Kingdom, on pain of the forfeiture thereof, and of all casks or other packages, and of the vessel or boat used in the removal or importation thereof, and every person concerned therein shall incur the penalty of 100*l.*—S. 5.

The Lords Commissioners of her Majesty's Treasury may permit any goods the produce of the British Possessions or Fisheries in North America, which shall have been legally imported into the islands of Guernsey or Jersey direct from

(1) The duties chargeable on plain spirits will be found at p. 117.

such Possessions, to be imported into the United Kingdom for home use direct from those islands, under such regulations as the said Commissioners shall direct; anything in the Law of Navigation to the contrary notwithstanding.—8 and 9 Vict. cap. 86, s. 44.

No Brandy, Geneva, or other Spirits (except Rum of the British Plantations), shall be imported into or exported from the said islands, or be removed from one to the other of the said islands, or be carried coastwise from any one part to any other part of any one of the said islands, or shall be shipped for removal, or shall be waterborne, for the purpose of being so shipped, unless in vessels of 60 tons burden at least, and in casks or other vessels capable of containing liquids of not less content than 20 gallons; provided that nothing herein contained shall extend to any Spirits imported in glass bottles in square-rigged ships, as part of the cargo thereof; nor to any Spirits really intended for the use of the crew and passengers during the voyage.—8 and 9 Vict. cap. 93, s. 95.

Nothing herein contained shall extend to subject to forfeiture or seizure any boat not exceeding the burden of ten tons, for having on board at any one time any foreign Spirits of the quantity of ten gallons or under, such boat having a license from the proper officer of Customs at either of the islands of Guernsey or Jersey, for the purpose of being employed in carrying commodities for the supply of Sark; provided that every such boat having on board at any one time any greater quantity of Spirits than ten gallons, unless such greater quantity of Spirits shall be in packages of the size and content hereinbefore required, shall be forfeited.—S. 96.

Before any goods shall be entered as being the produce of the above-named islands (if any benefit attach to such distinction), the master of the ship shall deliver a certificate from the Governor of the island that proof had been made that such goods were of the produce of such island, stating the quantity and quality of the goods, and the number and denomination of the packages containing the same; and the master shall make declaration in the usual manner⁽¹⁾.—S. 42.

By the 13 and 14 Vict. cap. 95, s. 12, so much of the 3 and 4 Wm. 4., cap. 101, as prohibits the importation of Tea into the Channel Islands, from any place other than the Cape of Good Hope and places eastward of the same to the Straits of Magellan, is repealed.

⁽¹⁾ See Declaration, No. 13, p. 80.

AN ABSTRACT

OF THE

LAWS RELATING TO THE TRADE

WITH THE

BRITISH POSSESSIONS ABROAD.

Prohibitions and Restrictions Inwards.

THE several sorts of Goods enumerated in the Table following are prohibited to be imported, either by sea or by inland carriage or navigation, into the BRITISH POSSESSIONS IN AMERICA, or into the island of MAURITIUS, or can only be so imported or brought under the restrictions mentioned in such Table, viz.:—

Table of Prohibitions and Restrictions.

GUNPOWDER, ARMS, AMMUNITION, or UTENSILS of WAR, are prohibited to be imported, except from the United Kingdom, or from some other British Possession.

COFFEE, SUGAR (not being refined in bond, in the United Kingdom), **MOLASSES and RUM,** being the produce or manufacture of any British Possessions within the limits of the East India Company's Charter (except and subject as hereinafter provided, or being of foreign production or manufacture, prohibited to be imported into any of the British Possessions on the continent of South America or in the West Indies (the Bahama and Bermuda Islands not included), or into the Mauritius, except to be warehoused, for exportation only, and may also be prohibited to be imported into the Bahama or Bermuda Islands, by her Majesty's Order in Council.

BASE or COUNTERFEIT COIN prohibited to be imported.

BOOKS and FOREIGN MANUFACTURES are subject to the same restrictions as are set forth at p. 2.

And if any goods shall be imported contrary to such prohibitions or restrictions, the same shall be forfeited; and if the ship or vessel in which such goods shall be imported be of less burden than 63 tons, such ship or vessel shall also be forfeited, 8 and 9 Vict. cap. 93, s. 87.

TABLE OF DUTIES

On Goods, not being the Growth, Production, or Manufacture of the United Kingdom, or any of the BRITISH POSSESSIONS in AMERICA, or of any of the British Possessions within the limits of the East India Company's Charter, or the Produce of any of the British Fisheries, imported or brought into any of the British Possessions in America by sea or by inland carriage or navigation (!).—8 and 9 Vict. cap. 93, s. 11 and 113.

	£.	s.	d.
Wheat Flour barrel of 196 lbs.	0	2	0
Fish, of foreign taking or curing, dried or salted cwt.	0	2	0
— pickled barrel	0	4	0
Meat, salted or cured cwt.	0	3	0
Butter cwt.	0	8	0
Cheese cwt.	0	5	0
Coffee cwt.	0	5	0
Cocoa cwt.	0	1	0
Molasses cwt.	0	3	0
Sugar, Unrefined cwt.	0	5	0
— Refined, the produce of and refined in foreign countries for every 100l.	20	0	0
— Foreign, refined in bond in the United Kingdom for every 100l.	10	0	0
Tea, unless imported direct from China, or unless imported from the United Kingdom, or from any of the British Possessions, lb.	0	0	1
Spirits, viz.:—			
Rum gallon	0	0	6
Other Spirits and Cordials gallon	0	1	0
Glass Manufactures			
Silk Manufactures			
Spermaceti			
Oil, Blubber, Fins and Skins, the produce of fish and creatures living in the sea, of foreign fishing	15	0	0
	for every 100l. of the value. }		

(1) By the Act 9 and 10 Vict. cap. 94, the legislatures of any of the British Possessions in America are empowered to reduce or repeal all or any of the duties imposed by 8 and 9 Vict. cap. 93,—the royal assent being first obtained. The imperial duties have been repealed at all the B. P. in America, excepting at Barbadoes, Montserrat and Tortola.

TABLE OF DUTIES (8 and 9 Vict. cap. 98) continued:		Duty.		
		£.	s.	d.
Wine, whether bottled or not				
Cotton Manufactures . . .				
Linen ditto				
Woollen				
Leather ditto				
Paper ditto	for every 100 <i>l.</i> } of the value. }	7	0	0
Hardware				
Clocks and Watches . . .				
Manufactured Tobacco . .				
Soap				
Candles other than Spermaceti				
Cork, Cordage, and Oakum				
Articles not enumerated, except such as are comprised or referred to in the sub-joined table of exemptions.	for every 100 <i>l.</i> } of the value. }	4	0	0
And if any of the goods herein before charged with duty, except Sugar, shall be imported through the United Kingdom, having been warehoused therein, and being exported from the warehouse, or the duties thereon, if there paid, having been drawn back.				
				—such goods shall only be charged with three-fourths of the duties hereinbefore imposed.

TABLE OF EXEMPTIONS.

Coin, Bullion, and Diamonds.—Live Animals.—Hay and Straw.—Tallow and Raw Hides.—Salt.—Rice.—Corn and Grain unground.—Biscuit or Bread.—Meal or Flour, except Wheat Flour.—Fresh Meat.—Fresh Fish.—Fruit and Vegetables, fresh.—Carriages of Travellers.—Wood and Lumber.—Cotton Wool.—Hemp, Flax and Tow.—Drugs.—Gums and Resins.—Tortoise-shell.—Manures of all kinds.—Specimens illustrative of Natural History.—Tea imported direct from China, or from the United Kingdom, or from any British Possession.—Herrings, taken and cured by the inhabitants of the Isle of Man, and imported from thence.—Provisions and Stores of every description, imported or supplied for the use of her Majesty's land and sea forces.—All goods imported from the United Kingdom, after having there paid the duties of consumption, and imported from thence without drawback.

EXEMPTIONS (8 and 9 Vict. cap. 93), continued :

And also such of the following articles, namely :—

Salted or cured Meat,	Pitch,
Flour,	Tar,
Butter,	Turpentine,
Cheese,	Leather and Leather ware,
Molasses,	Fishermen's clothing and
Cork Wood,	Hosiery,
Cordage,	Fishing craft, utensils, instru-
Oakum,	ments, and bait,

as shall be imported for the use of the British fisheries in America, into any place at or from whence any such fishery is carried on.

Goods which are free of duty on importation into the United Kingdom, are, if imported thence into any of the British Possessions in America or the Mauritius, to be admitted into any of such Possessions free of duty.

Goods from the Channel Islands.—Goods the produce or manufacture of the islands of Guernsey, Jersey, Alderney, or Sark, when imported from such islands into the British Possessions in America or the Mauritius, shall be admitted to entry upon payment of the same duties as are payable upon the like goods, the produce or manufacture of the United Kingdom, or of any of the said Possessions, upon production to the Principal Officer of Customs at the port of importation of the proofs now required by law, that such goods are the production or manufacture of the islands aforesaid.—S. 19.

Goods not stated to be the Produce of British Possessions. to be deemed of Foreign Production.—No goods shall be stated in the certificate of clearance of any ship from any British Possession to be the produce of such British Possession, unless such goods shall have been expressly stated so to be in the entry outwards of the same; and all goods not expressly stated in such certificate of clearance to be the produce of such Possession, shall, at the place of importation in any other such Possession or in the United Kingdom, be deemed to be of foreign production.—S. 23.

Goods the Produce of British Possessions abroad to be certified as such upon the Clearance.—No goods shall be entered as being of or from any British Possessions abroad (if any benefit attach to such distinction), except the territories subject to the Government of the Presidencies of Fort William in Bengal, Fort St. George, and Bombay respectively, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate under the hand of

PROHIBITIONS AND RESTRICTIONS, continued:

the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods.—8 and 9 Vict. cap. 86, s. 36.

Goods imported from the United Kingdom, or from British Possessions, must appear on Cocket, &c.—No goods shall be imported into any British Possession as being imported from the United Kingdom, or from any British Possession (if any advantage attach to such distinction), unless such goods appear upon the cockets or other proper documents for the same, to have been duly cleared outwards at the port of exportation in the United Kingdom, or in such other British Possession, nor unless the ground upon which such advantage be claimed be stated in such cocket or other document.—8 and 9 Vict. cap. 93, s. 38.

Coasting Trade of the British Possessions.—No goods or passengers shall be carried from one part of any British Possession in Asia, Africa, or America, to another part of the same possession, except in British ships.—12 and 13 Vict. cap. 29, s. 4.

Coasting Trade of the Colonies may be regulated by the Queen in Council.—If the legislature of any British Possession shall present an address to her Majesty, praying that goods or passengers from one part of such possession to another part may be conveyed in other than British ships, or if the legislatures of any two or more neighbouring possessions shall present an address, praying her Majesty to place the trade between them on the footing of a Coasting Trade, or of otherwise regulating the above, it shall be lawful by Order in Council to authorise the conveyance of such goods or passengers, or to regulate the trade between such Possessions, in such terms as to her Majesty may seem good.

Reciprocity.—If British vessels are subject in any foreign country to any prohibitions or restrictions, her Majesty may, by Order in Council, impose such tonnage duty upon the ships of such nation entering or departing from the United Kingdom, or any British Possession, or such duties on all goods, or on any specified classes of goods, imported or exported in such ships, as may justly countervail the disadvantages to which British trade or navigation is so subjected.—S. 10 and 11.

Privileges of Foreign Ships may in certain cases be restricted, and additional Duties imposed.—If British vessels are subject in any foreign country to any prohibitions or restrictions as to the voyages in which they may engage, or as to the articles which they may import or export, her Majesty may by Order in Council impose similar prohibitions or restrictions on the ships of such foreign country.—S. 10.

CAPE OF GOOD HOPE

A Table of the Duties of Customs payable on Goods, Wares, and Merchandise, imported into the Colony of the Cape of Good Hope.

O. C 24th April, 1847.	Duty.
	£. s. d.
Coffee, B. P. produce cwt.	0 5 0
— the produce of Foreign Possessions, cwt.	0 10 0
Fish, dried or salted, and Fins and Skins, the produce of creatures living in the sea, of foreign fishing or taking . . . for every 100l. of the value thereon	12 0 0
Flour (Wheaten), not being the manufacture of the United Kingdom, barrel of 196 lbs.	0 3 0
Gunpowder lb.	0 0 3
Meat, salted or cured, of all sorts, not being the production or manufacture of the United Kingdom, or of any British Possession, cwt.	0 3 0
— Salted or cured, of all sorts, being the production or manufacture of the United Kingdom, or of any British Possession, cwt.	0 1 3
Oil, Train, and Blubber, the produce of fish or creatures living in the sea, of foreign fishing tun	3 0 0
— Spermaceti, of foreign fishing . . . tun	7 10 0
Pepper cwt.	0 4 0
Rice cwt.	0 1 6
Sugar, not refined, B. P. produce . . . cwt.	0 2 3
— the produce of any other place, cwt.	0 4 6
— Refined or Candy, not manufactured in the United Kingdom cwt.	0 6 0
— the manufacture of the United Kingdom cwt.	0 3 0
Spirits, of all sorts (!), of any strength not exceeding the strength of proof by Sykes's Hydrometer gallon	0 2 0
Tea lb.	0 0 4½
Tobacco, viz.:—	
— Not manufactured cwt.	0 12 0
— Manufactured (not Segars) . . . cwt.	1 0 0
— Segars 1000	0 5 0

(C) O. C. 31st Oct., 1848.

O. C. 24th April, 1847.	Duty.
CAPE OF GOOD HOPE, continued :	£. s. d.
Wine, viz. :—	
— In Bottles, each not of greater content than six to the imperial gallon, dozen bottles	0 4 0
..... each not of greater content than twelve to the imperial gallon, dozen bottles	0 2 0
— Not in bottles . . . imperial gallon	0 1 6
Wood, Unmanufactured, viz. :—	
— Mahogany, Rosewood, and Teak Wood, cubic foot	0 0 3
— All other Wood, not the produce of the United Kingdom . . . cubic foot	0 0 2
Goods, Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad, for every 100l. value	5 0 0
Goods, Wares, and Merchandise, not otherwise charged with duty, and not herein de- clared to be free of duty, being the growth, produce, or manufacture of any foreign state . . . for every 100l. of the value	12 0 0
<i>Goods Duty Free.</i>	
Bottles of Common Glass, imported full.	
Bullion.	
Casks, Staves, Hoops, and Coopers' Rivets.	
Coin.	
Diamonds.	
Live Animals.	
Seeds, Bulbs, and Plants.	
Specimens, illustrative of Natural History.	

DISTRICT OF NATAL, SOUTH AFRICA.

A Table of Duties payable on Goods, Wares, and Merchandise, imported into the district of Natal, South Africa.

[Order in Council, 26th September, 1846.]

	£.	s.	d.
MEAT, salted or cured, of all sorts, not being the produce or manufacture of the United Kingdom, or of any British Possession, cwt.	0	3	0
MEAT, salted or cured, of all sorts, being the produce or manufacture of the United Kingdom, or of any British Possession, cwt.	0	1	3
FISH, dried or salted, and Fins and Skins, the produce of creatures living in the sea, of foreign fishing or taking, for every 100% of the value thereof	12	0	0
FLOUR, wheaten, not being of British manufacture barrel of 196 lbs.	0	3	0
RICE cwt.	0	1	6
SUGAR, viz. :—			
— Not refined, the produce of any British Possession cwt.	0	2	8
— Not refined, the produce of any foreign country cwt.	0	4	6
— Refined, or Candy, not being of British manufacture cwt.	0	3	0
COFFEE, viz. :—			
— The produce of any British Possession, cwt.	0	5	0
— The produce of any foreign country, cwt.	0	10	0
TEA lb.	0	0	4½
PEPPER cwt.	0	4	0
WINE, viz. :—			
— In bottles, each of greater content than 12 to the imperial gallon, but not of greater content than 6 to the imperial gallon, the produce of any of the British Dominions or Possessions dozen bottles	0	2	0
— The produce of any foreign country, dozen bottles	0	4	0

DISTRICT OF NATAL, continued:

WINE, continued:		£. s. d.
— In bottles, each of not greater content than 12 to the imperial gallon, the produce of any of the British Dominions or Possessions dozen bottles		0 1 0
— The produce of any foreign country, dozen bottles		0 2 0
— Not in bottles, the produce of any of the British Dominions or Possessions, imperial gallon		0 0 9
— The produce of any foreign country, imperial gallon		0 1 6
SPIRITS, viz. :—		
— Of all sorts, not exceeding the strength of proof by Sykes's Hydrometer, and in proportion for any greater strength, imperial gallon		0 2 0
TOBACCO, viz. :—		
— Not manufactured cwt.		0 12 0
— Manufactured (not segars) cwt.		1 0 0
— Segars the 1000		0 5 0
OIL, Spermaceti, of foreign fishing tun		7 10 0
— Other Train and Blubber, the produce of fish or creatures living in the sea, of foreign fishing tun		3 0 0
WOOD, manufactured, viz. :—		
— Mahogany, Rosewood, and Teakwood, cubic foot		0 0 3
— All other, not the produce of the United Kingdom, or of any British Possession, cubic foot		0 0 2
GUNPOWDER lb.		0 0 3
GOODS, Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom or of any of the British Possessions abroad for every 100l. value		5 0 0
— Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of any foreign country, for every 100l. value		12 0 0

DISTRICT OF NATAL, continued:*Goods Duty Free.*

Agricultural Instruments, Bottles of common Glass imported full, Bullion, Casks, Staves, Hoops, and Coopers' Rivets, Coin, Diamonds, Horses, Mules, Asses, Sheep, Cattle, and all other Live Stock and Live Animals, Seeds, Bulbs, and Plants, Specimens illustrative of Natural History, Provisions or Stores of every description, imported or supplied for the use of her Majesty's land or sea forces.

Whenever any article, being the growth, production, or manufacture of any foreign country, hereinbefore charged with any duty, is imported into Natal or the Cape of Good Hope, from the United Kingdom (having been there entered for consumption, and re-exported without any drawback of duty having been first paid thereon), such articles shall be liable only to such duty as is hereinbefore charged upon similar articles, being the growth, production, or manufacture of the United Kingdom, or of any British Possessions abroad; and if any goods, being the growth, produce, or manufacture of any foreign country, shall be imported into the said District of Natal, through the United Kingdom (having been warehoused therein, and being exported from the warehouse, or the duties thereon, if there paid, having been drawn back), there shall be charged on such goods, over and above the duties hereinbefore imposed on similar goods, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad, three-fourths of the difference, if any, between such duties and the duties hereinbefore charged on goods, not being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad.

Prohibitions and Restrictions.

Gunpowder, Arms, Ammunition, or Utensils in War, prohibited to be imported, except from the United Kingdom, or from some other British Possession.

Articles of Foreign Manufacture, and any packages of such articles, bearing any names, brands, or marks, purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.

Base or Counterfeit Coin.

Books wherein the copyright shall be subsisting, first composed, or written or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the Proprietor of such copyright, or his agent, shall have given to the Commissioners of Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire, prohibited to be imported.

ST. HELENA.

A Table of Duties payable on Goods, Wares, and Merchandise, imported into the Island of St. Helena.

	£.	s.	d.
Spirits (excepting Cape Brandy, Arrack, Bengal Rum, and Aqua Ardente, which are prohibited to be imported) . . . gallon	0	10	0
Wine in Bottles . . . dozen quart bottles	0	3	4
— not in Bottles . . . gallon	0	1	3
Beer in Bottles . . . dozen quart bottles	0	0	6
— all other sorts . . . hogshead	0	10	0
<i>And the following goods, being the Growth, Produce, or Manufacture of places in Europe or America (not under the dominion of her Majesty, of the Cape of Good Hope, and of all places to the eastward thereof, viz. :—</i>			
Coffee, Cocoa, Chocolate, Tea, Pepper, Spices, Sugar, Sugar Candy, Tobacco, Cheroots, Segars, Curry Powder, Sauces, Sago, Dried Fruit and other Groceries—Preserves and Confectionery—Drugs—Woollen, Cotton and Silk Manufactures—Toys, Ivory Manufactures, Wood, Wearing Apparel of all sorts . . . for every 100 <i>l.</i> value	10	0	0
All other goods, the produce, &c., of places not under the dominion of her Majesty, for every 100 <i>l.</i> value	6	0	0
All goods, the produce, &c., of the United Kingdom, or of a British Possession in Europe or America, and imported therefrom, for every 100 <i>l.</i> value	3	0	0

Goods Free of Duty.—Grain, Rice, Flour, Bran, Horses, and Live Stock, Natural Curiosities, Green Fruit, Goods for H. M. Service, Wearing Apparel, Clothing for H. M. Troops.

Prohibitions and Restrictions.

Gunpowder, Arms, Ammunition, or Utensils of War prohibited to be imported, except from the United Kingdom, or from some other B. P.

Tea, except from the Cape of Good Hope, and places eastward of the same to the Straits of Magellan, or from the United Kingdom.

Fish, dried or salted, Base or Counterfeit Coin.

Oil, Blubber, Fins or Skins, the produce of creatures living in the sea, prohibited to be imported, except from the United Kingdom, or from some other British Possession, or unless taken by British ships out from the United Kingdom, or from some British Possession, and brought in from the fishery, and except Herrings from the Isle of Man and cured by the inhabitants thereof.

Cape Brandy, Arrack, Bengal Rum, and Aqua Ardente.

Books, such as are not importable into the United Kingdom.

SOUTH AUSTRALIA.

A Table of Duties payable on Goods imported into South Australia.

Ordinance, No. 2, 1848.

[Came into Operation Jan. 1, 1849.]

		£.	s.	d.
Alkali	cwt.	0	0	6
Arms	per cent.	5	0	0
Annatto	cwt.	0	3	0
Apparel and Slops	per cent.	5	0	0
Arrow Root	cwt.	0	3	0
Bacon and Hams	cwt.	0	2	6
Bags and Sacks—Corn	100	0	5	0
— on Gunny, and returned	100	0	2	6
Bales for Wool	each	0	0	2
Baskets	per cent.	5	0	0
Beef and Pork	cwt.	0	1	6
Beer, Porter, Ale, Cider and Perry	gall.	0	0	3
Blacking	gall.	0	0	4
— Paste	lb.	0	0	1
Boats	per cent.	5	0	0
Books printed	cwt.	0	6	0
Barrows and Trucks	each	0	1	0
Boots and Shoes, viz., Boots	dozen pair	0	6	0
— Half ditto	dozen pair	0	3	0
Shoes	dozen pair	0	2	0
— Ditto Children's	dozen pair	0	1	0
Brass Manufactures	per cent.	5	0	0
Bread and Biscuit	cwt.	0	0	7
Bottles, Glass and Stone	dozen	0	0	1
Bricks, Fire and Bath	1000	0	5	0
— other Bricks	1000	0	2	0
Brimstone	cwt.	0	0	6
Butter	cwt.	0	3	0
Brooms and Brushes	per cent.	5	0	0
Cables, Chain	cwt.	0	1	6
Candles, Tallow	cwt.	0	3	0
— Wax, Composition, Spermaceti	cwt.	0	6	0
Canvass	bolt	0	2	0
Carts and Drays	each	0	10	0
— Waggon and Timber Carriages	each	1	0	0
Carriages	per cent.	5	0	0
Casks, Empty	tun	0	2	0
Cement	cwt.	0	0	4
Chalk	ton	0	1	6
Cheese	cwt.	0	3	0

SOUTH AUSTRALIA, continued :

		£.	s.	d.
Chocolate and Cocoa	lb.	0	0	1
Clocks and Watches	per cent.	5	0	0
Coals	ton	0	0	9
Coke	ton	0	2	0
Coffee	cwt.	0	4	0
Confectionery	lb.	0	0	2
Copper, Sheathing and Nails	cwt.	0	5	0
— Manufactures	per cent.	5	0	0
Cordage and Rope, viz., Europe	cwt.	0	2	0
— Manilla	cwt.	0	1	6
— Coir and Jute	cwt.	0	0	9
— unenumerated	cwt.	0	1	6
Cord, small, and Twine	cwt.	0	5	0
Cork	cwt.	0	2	0
Corks	gross	0	0	1
Corn, Meal, and Flour, viz., Wheat	quarter	0	1	6
— Barley	quarter	0	1	3
— Oats	quarter	0	1	3
— Maize and Millet	quarter	0	1	0
— Peas, Beans, and Pulse	quarter	0	1	6
— Malt	quarter	0	3	0
— Flour, and Meal	100 lbs.	0	1	0
— Bran and Pollard	100 lbs.	0	0	3
Cotton Manufactures	per cent.	5	0	0
Cutlery	per cent.	5	0	0
Drapery	per cent.	5	0	0
Drugs, viz., Corrosive Sublimate	lb.	0	0	2
— Spirits Tar	gallon	0	0	1
— Vitriol	gallon	0	0	1
— unenumerated Drugs	per cent.	5	0	0
Earthenware, and China	per cent.	5	0	0
Feathers, Bed	lb.	0	0	1
Fish, dry and Pickled	cwt.	0	1	0
Flax	cwt.	0	1	0
Fruit, dried of all sorts	cwt.	0	2	0
— in Bottles	dozen quarts	0	0	6
— preserved in Sugar, Succades, and Jams of all sorts	lb.	0	0	1
— Fresh	bushel	0	0	6
Furniture	per cent.	5	0	0
Glass, Plate in Squares exceeding 600 inches,	lb.	0	0	4
— not exceeding 600 inches	lb.	0	0	3
— Crown and Sheet, in squares exceeding 200 inches	100 feet	0	2	6
— not exceeding 200 inches	100 feet	0	1	6

SOUTH AUSTRALIA, continued:

GLASS, continued:		£	s.	d.
— Flint, Cut, Cast Mirrors and Manufactures,				
	per cent.	5	0	0
Gloves	per cent.	5	0	0
Glue	cwt.	0	1	6
Grease	cwt.	0	1	0
Gunpowder (Sporting), in Canisters	cwt.	0	5	0
— Blasting	cwt.	0	2	3
Grindery	per cent.	5	0	0
Groceries	per cent.	5	0	0
Haberdashery and Millinery	per cent.	5	0	0
Hosiery	per cent.	5	0	0
Hair, curled for Upholsterers' use	lb.	0	0	1
— manufactured	per cent.	5	0	0
Hardware	per cent.	5	0	0
Hats and Caps	per cent.	5	0	0
Hay	ton	0	2	0
Hemp, dressed	cwt.	0	1	6
— undressed Tow and Oakum	cwt.	0	1	0
Hides, dressed	cwt.	0	3	0
— raw, salt, and dried	cwt.	0	1	0
Honey	cwt.	0	4	0
Hops	lb.	0	0	2
Ink	gallon	0	0	3
— Printing	lb.	0	0	1
Iron, viz., Bar and Rod	ton	0	10	0
— Sheet and Hoop	ton	0	14	0
— Pig	ton	0	5	0
— Sledges, Anchors, Anvils, Plates, Cart-arm Moulds, and Articles of Wrought Iron, heavy and in the rough	cwt.	0	1	0
— Cart-arms and Boxes, finished Chain, Articles of Wrought Iron, finished	cwt.	0	1	6
— Camp Ovens, Pots, Boilers, and Castings, cwt.	cwt.	0	0	10
— Manufactures, unenumerated	per cent.	5	0	0
Isinglass, refined	lb.	0	0	6
— Common for Manufacture	lb.	0	0	2
Implements and Tools	per cent.	5	0	0
Jewellery	per cent.	5	0	0
Junk, old	cwt.	0	1	0
Lard	cwt.	0	2	6
Lead, Pig, Sheet, and Shot	cwt.	0	1	0
— Manufactures	per cent.	5	0	0
Leather, Sole	cwt.	0	3	0
— Kip and Harness	cwt.	0	6	0
— Calf	lb.	0	0	1

SOUTH AUSTRALIA, continued :

LEATHER, continued :		£.	s.	d.
— Patent Bazils	dozen	0	5	0
— Kangaroo	dozen	0	1	0
— Hogskin	each	0	1	0
— Bazils	dozen	0	0	6
— Enamel	hide	0	3	6
— other unenumerated and manufactures,	per cent.	5	0	0
Lime and Lemon Juice and Syrup of all sorts,				
	gallon	0	0	3
Linen Manufactures	per cent.	5	0	0
Lucifers	gross boxes	0	0	4
Maccaroni and Vermicelli	lb.	0	0	1
Machinery	per cent.	5	0	0
Mats and Matting	per cent.	5	0	0
Musical Instruments	per cent.	5	0	0
Mustard	lb.	0	0	1
Needles	1000	0	0	3
Netting	per cent.	5	0	0
Nuts, viz., Almonds, Walnuts, Chestnuts, Filberts,				
and small Nuts	cwt.	0	2	0
— Shelled Almonds	cwt.	0	4	0
— Cocoa	100	0	0	6
Oil, black	gallon	0	0	1
— Sperm, Head Matter, and other Fish or Ani-				
mal Oil	gallon	0	0	3
— Linseed, Rape, Hemp, and Cocoa Nut, gallon		0	0	2
— Olive, Castor, and other Vegetable Oils, gallon		0	0	6
— Oilmen's stores	per cent.	5	0	0
Onions	cwt.	0	1	0
Paints	cwt.	0	1	0
Painters' Colours, and Whiting	cwt.	0	0	6
Paper, Stained, and Hangings	per cent.	5	0	0
— Brown, Wrapping and Blotting	cwt.	0	3	0
— Writing	lb.	0	0	1
— Printing and Cartridge	cwt.	0	5	0
— other unenumerated manufactures,	per cent.	5	0	0
Parchment	roll	0	3	0
Perfumery	per cent.	5	0	0
Percussion caps	1000	0	0	2
Pewter Ware	per cent.	5	0	0
Pickles and Fruits preserved in salt	gallon	0	0	4
Pictures and Prints	per cent.	5	0	0
Pipes, Tobacco, of common clay	gross	0	0	1
— not of common clay	per cent.	5	0	0
Pitch	barrel	0	1	0

SOUTH AUSTRALIA, continued :

		£.	s.	d.
Plate and Plated Goods	per cent.	5	0	0
Potatoes	ton	0	3	9
Provisions and Preserved Meats	cwt.	0	3	9
Pins	lb.	0	0	1
Rice	cwt.	0	9	9
Rosin	barrel	0	0	6
Saddlery and Harness	per cent.	5	0	0
Sago	cwt.	0	1	0
Salt	ton	0	3	0
Saltpetre	cwt.	0	1	6
Silk Manufactures	per cent.	5	0	0
Skins for Tanning	dozen	0	0	4
Soap	cwt.	0	1	0
Spices, viz., Cassia	cwt.	0	3	0
— Cinnamon	lb.	0	0	2
— Cloves	lb.	0	0	1
— Mace	lb.	0	0	2
— Nutmegs	lb.	0	0	2
— Ginger	cwt.	0	2	0
— Pepper	cwt.	0	1	6
— Other Spices	per cent.	5	0	0
Spirits or Strong Waters of all sorts, of the strength of proof by Sykes's Hydrometer, also per- fumed Spirits not sweetened or mixed, gallon		0	10	0
— Cordials, or Strong Waters sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascer- tained by Sykes's Hydrometer	gallon	0	10	0
Starch	cwt.	0	2	0
Stationery	per cent.	5	0	0
Steel	cwt.	0	2	0
Stone, Millstones	foot diameter	0	2	0
— Grindstones	foot diameter	0	0	1
— Roofing Slate	1000	0	3	6
— Slabs and Flagstones	100 feet superficial	0	1	0
— Tomb and Wrought Stones, 1 foot superficial		0	0	1
— Marble, Wrought	1 foot superficial	0	0	6
Stone, Blue	cwt.	0	5	0
Sugar, Refined and Candy	cwt.	0	4	0
— Muscovado	cwt.	0	2	0
— Molasses	cwt.	0	2	0
Tapioca	cwt.	0	2	0
Tallow	cwt.	0	2	0
Tar	barrel	0	1	0
Tea	lb.	0	0	2

SOUTH AUSTRALIA, continued:

		£.	s.	d.
Tin Plates	box	0	2	0
Tinware	per cent.	5	0	0
Tobacco, Manufactured	lb.	0	2	0
— Unmanufactured	lb.	0	1	0
— Segars and Cheroots	lb.	0	5	0
— Snuff	lb.	0	2	0
— Boiled down in bond for sheepwash	lb.	0	0	1
Toys	per cent.	5	0	0
Turnery and Woodenware	per cent.	5	0	0
Turpentine, Spirit of	gallon	0	0	2
Vinegar	gallon	0	0	1
Whalebone	cwt.	0	14	0
Wine	gallon	0	1	0
Wood, viz., Posts and Rails, Handspikes and Poles	100	0	1	6
— Paling	100	0	0	6
— Shingles and Laths	1000	0	0	6
— Treennails and Spokes	100	0	0	2
Oars	100 feet	0	2	0
— Square Timber, and Balks, Spars, Deals, Battens, Quartering Planks, Boards, and sawn, hewn, or split Timber of all kinds not otherwise particularly enumerated or described	40 cubic feet	0	2	6
— Manufactures of	per cent.	5	0	0
Wool, Manufactures of	per cent.	5	0	0
Zinc, and Manufactures of	per cent.	5	0	0
Unenumerated articles, viz. raw	per cent.	5	0	0
— manufactured	per cent.	5	0	0

Goods Duty Free.

Animals Living.
 Baggage of Passengers.
 Bottles imported full.
 Bullion and Coin.
 Plants and Trees.
 Seeds and Roots (garden).
 Specimens illustrative of Natural History.
 Wool, unmanufactured.

WESTERN AUSTRALIA.

[Colonial Ordinance, No. 8, 9th May, 1849.]

	£.	s.	d.
Spirits, produce of any part of British Empire			
gallon	0	8	0
— Foreign produce—imported from any part of			
British Empire	0	10	0
— Foreign, imported from any foreign place			
gallon	0	12	0
Wine, produce of any part of British Empire			
gallon	0	0	6
— other	0	1	6
Segars and Snuff	0	5	0
Tobacco Leaf	0	0	3
— All other	0	1	0
— boiled down in bond for the purpose of being			
used as sheepwash	0	0	1
Live Stock from the British Empire	5	0	0
Live Stock from any other place	10	0	0
Unenumerated Goods, produce of any part of			
British Empire	5	0	0
Ditto, Foreign	10	0	0

Free of Duty.

All Military or Naval Stores for her Majesty's service.—
 All Bottles imported full.—All Bullion and Coin.—All Staves
 and Hoops for Casks.—All Trees and rooted Plants.—All
 personal Baggage of Emigrants.—All articles of Naval and
 Military Uniform imported by officers stationed in the colony.

NEW SOUTH WALES.

	£.	s.	d.
Whiskey and Rum	0	3	6
All other Spirits	0	6	0
Perfumed Spirits	0	3	6
All Wine	15	0	0
All Tea, Sugar, Flour, Meal, Wheat, Rice and			
other Grain	5	0	0
Tobacco, unmanufactured	0	1	6
— manufactured	0	2	0
Unenumerated Goods	10	0	0

Free Goods.

Goods, produce of United Kingdom and of British India.—
 Metallic Ores.—Wine for Officers' Messes.—Specimens of
 Natural History.—Live Plants.—Bullion and Coin.

CEYLON.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into the Island of Ceylon.

[Colonial Ordinance, 23rd Nov., 1847.]

		£.	s.	d.
Ale and Porter	gallon	0	0	3
Fish, dried or salted, and Fins and Skins the produce of creatures living in the sea	cwt.	0	1	6
Guns and Rifles	each	0	5	0
Gunpowder	lb.	0	0	4
Opium	lb.	0	2	0
Paddy	bushel	0	0	3
Pistols	pair	0	5	0
Rice	bushel	0	0	7
Segars	1000	0	5	0
Spirits and Cordials	gallon	0	5	0
Sugar, unrefined	cwt.	0	2	6
— refined or Candy	cwt.	0	5	0
Tea	lb.	0	0	6
Tobacco, unmanufactured	cwt.	0	10	0
— manufactured other than Segars	cwt.	1	0	0
Snuff	lb.	0	1	6
Wheat, Grain, Peas, Beans, and other grain (except Paddy)	bushel	0	0	7
Wine in bottles	gallon	0	2	6
— not in bottles	gallon	0	1	6
Goods, Wares and Merchandise not otherwise charged with duty, or prohibited, and not comprised in the table of exemptions hereinafter set forth . . . for every 100l. value		5	0	0

Goods free of Duty.

Books and Maps printed.—Bullion, Coin, Pearls, and Precious Stones.—Coal and Coke.—Copperas.—Garden Seeds and Plants.—Horses, Mules, Asses, and other Live Stock.—Ice.—Manures.—Regimental Accoutrements.—Specimens of Natural History.—Wearing Apparel.—Public Property.

Export Duties.

Cinnamon	lb.	0	0	4
All other articles			free	

VAN DIEMEN'S LAND.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into Van Diemen's Land.

[Wm. 4, cap. 4.—January 2nd, 1864.]

	£.	s.	d.
Spirits made in New South Wales, or its dependencies	gallon	0	4 2
— British, and B. P. Rum	gallon	0	9 0
— All other	gallon	0	12 0
Tobacco, all	lb.	0	1 6
Wine, Foreign every 100l. value		15	0 0
Tea, Sugar, and other Goods . . . every 100l. value		15	0 0
Oil sold from Whaling Vessels repairing, every 100l. value		5	0 0

Free Goods.

Wine for the use of Officers' Messes—proof by certificate for that use to be given.

Wool and Wool in the Pelt.

Coal for Steam Navigation.

Metallic Ores.

Seeds, viz., Garden, Grass, Clover, Hemp, Lucerne, Trefoil, Turnip and Linseed.

Plants, Shrubs and Trees, alive.

Manures.

Specimens of Minerals and Fossils, and all Specimens illustrative of Natural History.

All being of British Possession produce.

Goods the produce of the United Kingdom.

NEW ZEALAND.

Table of Duties of Customs payable on Goods, Wares and Merchandise, imported into New Zealand.

[Colonial Ordinance, 6th Nov., 1846.]

	£.	s.	d.
Spirits, or Strong Waters gallon	0	5	0
Wines for every 100 <i>l.</i> value	20	0	0
Ale, Beer, or Malt Liquors for every 100 <i>l.</i> value	15	0	0
Tobacco, Unmanufactured lb.	0	0	9
— Manufactured lb.	0	1	0
— Segars and Snuffs lb.	0	2	0
Guns, Weapons, Gunpowder and Ammunitions of War for every 100 <i>l.</i> value	30	0	0
Goods, other for every 100 <i>l.</i> value	5	0	0

Free of Duty.

Personal Baggage.

Specie.

Living Animals.

Supplies for Government Forces.

These islands have been erected into a separate and distinct colony, "by Letters Patent under the Great Seal of the United Kingdom," and are to be considered and treated, so far as regards the Duties of Customs, in all respects as a British Possession.—T. O. 29th Dec., 1841; and G. O. 3rd Jan., 1842.

No Duties on Goods Imported are levied at

*The Falkland Islands,
Hong Kong,
Labuan,
Heligoland.*

A LIST OF CUSTOMS' BONDS

		Authority.
By Officers		G.O. } 27th Oct., 1834. 13th June, 1835.
EXPORTATION.		
(1) { Goods on Drawback (except Wine and Plate)		8 & 9 Vict. ch. 86, s. 75.
{ Gold or silver British manufactured plate, on drawback		25 Geo. III. ch. 64, s. 3, 5.
{ Salt to countries other than Belgium, in vessels		
{ owned wholly or partly by Belgian subjects		G. O. 9th March, 1826.
(1) Of goods sold by the crown, viz. seized or secured goods		
REGISTRY.		
{ At the time by master and owners		G. O. 24th Dec., 1825,
{ By master, when he cannot attend at port of registry		and 11th.
{ For lost or mislaid certificate of registry		G. O. 24th Dec., 1825.
(1) { On obtaining a licence in lieu of lost certificate		G. O. 24th Dec., 1825.
{ On change of master		G. O. 24th Dec., 1825.
LICENCE.		
{ On obtaining licence for vessel or boat (for boat		
{ unstamped)		Ditto.
WAREHOUSE.		
(1) By proprietors or occupiers of warehouses		G. O. 17th Jan., 1834.
{ By importers of goods to be warehoused		G. O. 27th April, 1826.
{ For goods taken out to be refreshed, redressed, &c.		8 & 9 Vict. ch. 91, s. 39.
{ For sugar delivered from warehouse to be refined		8 & 9 Vict. ch. 91, s. 44.
{ For lead and copper delivered from warehouse for		
{ extracting silver		G. O. { 14th Feb. } 1838
{ For hops delivered from warehouse to be kiln-dried		{ 30th Jun. }
{ On exportation of goods from warehouse		G. O. 30th April, 1818.
{ On removal of warehoused goods to another port		{ G. O. 24th Dec. 1825,
{ (including East India goods)		{ 8 & 9 Vict. c. 91, s. 43.
(1) { On removal of warehoused goods to another Port }		G. O. { 24th Dec. 1825,
{ { without being } (A special condition		{ 18th Feb. } 1832
{ { re-weighed } to be inserted)		{ 6th Sept. }
SHIPS' STORES.		
{ On removal of warehoused goods in illegal pack-		G. O. 11th.
{ ages to a port not approved for such goods		
{ On removal of surplus stores coastwise		Ditto
(1) By master, on shipment of warehoused goods as		
{ stores and surplus stores		G. O. 11th.
{ On removal of spirits and tobacco, in illegal pack-		
{ ages, from a warehousing port to a port not a		G. O. 11th.
{ warehousing port		
(1) { For return in fourteen days of damaged tobacco,		
{ being surplus stores, on delivery from ware-		G. O. 28th Sept.. 1833.
{ house to be re-manufactured		

		Stamp.
(1) If Penalty does not exceed £50 . . . . .	.. .. .	1s. 3d.
Exceeding £50 and not exceeding £100 . . . . .	.. .. .	2s. 6d.
Exceeding £100 and not exceeding £150 . . . . .	.. .. .	3s. 9d.
Exceeding £150 . . . . .	.. .. .	5s. 0d.
(1) Vessels not exceeding 50 tons, Penalty £100 . . . . .	.. .. .	2s. 6d.
Vessels exceeding 50 tons, all . . . . .	.. .. .	5s. 0d.
BONDED WAREHOUSES.		
(1) Penalty being £2000 for a single Warehouse or Vault; £3000 for a		
Warehouse and Vault together . . . . .	.. .. .	5s. 0d.

18 & 19 Vict. ch. 97.

AND OF STAMP DUTIES THEREON.

	Authority.
BOUNTY.	
On exportation of { 8 & 9 Vict. ch. 92, s. 2 } refined sugar, &c. { 11 & 12 Vict. ch. 97, s. 1 }	G. O. 24th Dec., 1825.
ISLE OF MAN.	
On clearance to, with refined sugar (8 & 9 Vict. } ch. 94, s. 18 }	G. O. 31st March, 1824.
On clearance from	8 & 9 Vict. ch. 87, s. 9.
CHANNEL ISLANDS.	
By master, on clearance from Channel Isles .	8 & 9 Vict. ch. 87, s. 9.
PASSENGER VESSELS.	
By owner or charterer and master (unstamped) } (Penalty £1000) }	14 Vict. cap. 1, s. 6.
AFRICANS.	
(On being brought into Great Britain, (Penalty £100)	{ G.O. 4th Sept., 1832, { 8 & 9 Vict., c. 86, s. 8.
By owner of vessel engaged in the African trade, } (Penalty £500) }	G. O. 17th June, 1836.
COASTWISE.	
On removal of goods other than warehoused, (not } coals or culm, G. O. 8th July, 1820.) . . }	G. O. 8th June, 1820.
GENERAL.	
On release of seized vessels from detention, } (Penalty value of vessel) }	G. O. 20th Nov., 1841.
On Foreign sails, cordage and anchors, landed to } be repaired, (Penalty £500) }	G. O. 17th June, 1806.
FORMS.	
Entries, Transires, &c.	G. O. 11th Mar., 1831.
Cockets	G. O. ^{88 & 120} ₁₈₄₁ .
Entry of wine, shipped for officers in navy or } revenue service }	
Debenture for drawback on British Silver, Plate } exported }	
„ for general goods	
„ for refined sugar	G.O. { 22d Nov. } 1825 1st Dec. }
Certificate of payment duty	55 Geo. III. ch. 184.

	Stamp.	
If a Ship is bound to a Port in Europe, Penalty £100	2s. 6d.	} 18 & 14 Vict. ch. 97.
If a Ship is bound out of Europe, Penalty £300 ..	5s. 0d.	
Certificate of Payment of Duty	4s. 0d.	55 Geo. III., ch. 184.
Debenture for Drawback	5s. 0d.	6 Geo. IV. ch. 41, s. 2.
TE.—Bonds for Rice and Tobacco, exported on drawback, are exempt from Stamp duty, as are bonds for Tobacco exported from warehouse.—7 Vict. cap. 21, s. 8, and 6 Geo. 4, cap. 41, s. 2.		

LIST No. 1.

A List of Countries and Divisions of Countries, as they are to be distinguished in the Returns made to the Inspector General of Imports and Exports, and the Registrar General of Shipping.

<i>Russia, viz.:</i> —	
Northern Ports.	Ports within the Black Sea.
<i>Sweden.</i>	
<i>Norway.</i>	
<i>Denmark, viz.:</i> —	
Denmark Proper & Duchies of Slesvig and Holstein.	Iceland and Faroe Islands.
<i>Prussia.</i>	
<i>Mecklenburg Schwerin.</i>	
<i>Hanover.</i>	
<i>Oldenburg and Kniphausen.</i>	
<i>Hanseatic Towns.</i>	
<i>Heligoland.</i>	
<i>Holland.</i>	
<i>Belgium.</i>	
<i>The Channel Islands⁽¹⁾.</i>	
<i>France, including Corsica.</i>	
<i>Portugal, viz.:</i> —	
Portugal Proper.	Madeira.
The Azores or Western Isles.	
<i>Spain, viz.:</i> —	
Continental Spain and the Balearic Islands.	The Canary Islands.
<i>Gibraltar.</i>	
<i>Italy, with the adjacent Coast of the Adriatic, and the Islands, viz.:</i> —	
Sardinian Territories.	Papal Territories.
Duchy of Lucca.	Naples and Sicily.
Duchy of Tuscany.	Austrian Territories.
<i>Malta and Gozo.</i>	
<i>The Ionian Islands.</i>	
<i>Kingdom of Greece, including both the Continental Territory and the Islands.</i>	
<i>Turkish Dominions, exclusive of Wallachia, Moldavia, Syria, Pa- lestine and Egypt.</i>	
<i>Wallachia and Moldavia.</i>	
<i>Syria and Palestine.</i>	
<i>Egypt, Ports on the Mediterranean.</i>	
<i>Tripoli.</i>	

(¹) Goods the produce and manufacture of these Islands, are to be distinguished from foreign articles in the Returns of Imports.

Tunis.

Algeria.

Morocco.

French Possessions in Senegambia.

British Possessions on the River Gambra.

Sierra Leone.

British Possessions on the Gold Coast.

Fernando Po.

Western Coast of Africa, not particularly designated⁽¹⁾.

Colonial Territory of the Cape of Good Hope.

Eastern Coast of Africa, from the Colonial Territory of the Cape of Good Hope to the Straits of Bab-el-Mandeb.

African Ports on the Red Sea.

Cape Verde Islands.

Ascension.

St. Helena.

Madagascar.

Bourbon.

Mauritius.

Arabia, exclusive of Aden.

Aden.

Persia.

Continental India⁽²⁾, with the contiguous Islands, viz. :—

British Territories⁽³⁾, exclusive of Singapore and Ceylon.

Singapore.

Ceylon.

French Possessions.

Dutch Possessions.

Portuguese Possessions.

The Birman Empire.

Siam.

Camboja, Cochin China, and Tonquin.

Islands of the Indian Seas lying to the Westward of the 150th degree of East Longitude, and to the Northward of the 10th degree of South Latitude, viz. :—

Sumatra.

Java.

Philippine Islands.

Other Islands, distinguishing each.

China, exclusive of Hong Kong.

Hong Kong.

Japanese Islands.

Russian Dominions in Eastern Siberia.

British Settlements in Australia⁽⁴⁾, viz. :—

West Australia.

South Australia.

New South Wales.

Victoria.

Van Diemen's Land.

New Zealand.

(1) Comprising all Ports not belonging to any of the divisions enumerated above, in the range between Morocco and the Colonial Territory of the Cape of Good Hope.

(2) Under this general head are comprised all the Countries lying between Persia and China.

(3) Comprehending the Territories of Native States under British Protection or control.

(4) Any other Colonies that may hereafter be established in Australia must be distinguished

South Sea Islands, distinguishing each group.

British North America, viz.:—

Settlements of the Hudson's
Bay Company.
Newfoundland and Coast of
Labrador.

Canada.
New Brunswick.
Prince Edward Island.
Nova Scotia and Cape Breton.

British West India Islands, viz.:—

Antigua.
Barbadoes.
Dominica.
Grenada.
Jamaica.
Montserrat.
Nevis.
St. Christopher or St. Kitt's.

St. Lucia.
St. Vincent.
Tobago.
Tortola.
Trinidad.
Bahamas.
Bermudas.

British Guiana, viz.:—

Demerara.

Berbice.

Honduras—British Settlements.

Foreign West India Islands, viz.:—

Cuba. } Spanish.
Porto Rico. }
Guadaloupe. }
Marie-galante. }
Martinique. } French.
St. Martin (north }
part). }

St. Martin (south part). }
St. Eustatius. } Dutch.
Saba. }
Curaçoa. }
St. Bartholomew. } Swedish.
St. Croix. }
St. Thomas. } Danish.
St. John. }

French Guiana.

Dutch Guiana.

Haiti.

United States of America.

Mexico.

Central America.

New Granada.

Venezuela.

Ecuador.

Brazil.

Oriental Republic of the Uruguay.

Buenos Ayres, or Argentine Republic.

Chili.

Bolivia.

Peru.

Patagonia,—Ports on the Pacific Ocean.

Ports on the Atlantic Ocean.

The Falkland Islands.

Russian Settlements on the North West Coast of America.

Greenland and Davis's Straits.

Southern Whale Fishery.

MISCELLANEOUS ORDERS, &c., &c.,

ALPHABETICALLY ARRANGED, AND BROUGHT UP TO THE

5TH SEPTEMBER, 1851.

- ACCOUNTS of Stock are to be taken at the Outports between the middle of February and the middle of March in each year, of all goods which have remained in the warehouse over three years, and the Collectors and Controllers are to report specially, after such examination, the particulars of any case that may be necessary.—G. O. $\frac{112}{1848}$.
- of Goods laden on board coasting vessels, which become the clearance for the vessel and the transire for the goods, must be signed by, and not for the master of the vessel.—G. O. $\frac{112}{1838}$.
- Trade Accounts of the United Kingdom—the preparation of, transferred to the Examiner: regulations governing such.—G. O. $\frac{67}{1845}$, $\frac{71}{1845}$, and $\frac{82}{1845}$.
- Monthly Accounts from the Outports to be made up to the 5th of each month inclusive, excepting for October; and those to the 10th.—G. O. $\frac{116}{1847}$.
- All public monies are to be brought to Account on the day on which they are received.—G. O. $\frac{115}{1838}$ and $\frac{116}{1838}$.
- Quarterly Abstracts of Duties no longer necessary, and Monthly Abstracts not required in duplicate.—G. O. $\frac{119}{1838}$.
- All goods in packages, except tobacco, wines and spirits, are to be recorded short on the debit side of the Warehousekeeper's register, and the details of delivery marked off in the landing books, subject to the following modification:—When the entry specifies that the duty on goods removed coastwise is to be paid upon the dispatch weight, after an examination sufficient to test the description of the article to be re-warehoused, the gross, tare and net weight of each entry is to be recorded by the Landing-Waiter in the red book:—And in cases of removal of dry goods under

ACCOUNTS, continued :

bond (tobacco excepted), when the number of packages does not exceed thirty, the examination, re-weighing, when necessary, and the Locker's receipt, may be shown upon the dispatch (thereby dispensing with the red book), the specific weight of each package is then recorded in the registers, to govern the deliveries. To the principal Warehouse Officers at the out-ports, however, the discretion is left, of entering full particulars in the registers, if they find it more conducive to accuracy and dispatch.—G. O. 1145 and 1150.

AGE OF ADMISSION INTO THE SERVICE.—In-door Officers and Clerks shall not be under eighteen years of age, nor more than forty: but Clerks who do not give security will be admitted at the age of sixteen. Out-door Officers shall not be under twenty-one nor more than thirty years of age.—G. O. 18th Feb., 1820; and 7th March, 1822.

BARRELS, CASKS AND PACKAGES empty of British manufacture, may be delivered into craft alongside the importing vessel, a duty-free entry being first passed and declaration made by the importer (1).—G. O. 5th May, 1835.

BEADS, of Coral, and of Amber, and Coral Negligées, may be repacked and divided in bond, under the usual regulations.—G. O. 1117, 1118, and 1119.

BEES' WAX in packages, for which a perfect entry has been passed, may be weighed gross.—G. O. 30th Jan., 1844.

BILLS OF ENTRY.—Controller, or his Clerk, to make his computation on the back of the Bill, re-figuring the total amount on the face, and placing his initials thereto, in proof of having compared it with the warrant.—G. O. 1227.

BONDS, CUSTOMS, and STAMP DUTY.—Regulations respecting.—G. O. 1177 and 1178.

BOOKS.—Particular attention is to be paid to the examination of books entered as "being of editions printed prior to the year 1801," in order to detect any attempts to evade the higher duty, by pasting into such books false title-pages.—G. O. 26th Oct., 1830.

BOTTLES.—Empty Bottles, of British manufacture, returned to this country, may be delivered, with the vessel's stores, without being sent to the warehouse, upon a declaration by the master of the vessel that they are of British manufacture.—B. M. 9th July, 1846.

(1) See Declaration, No. 5, p. 29.

BOTTLES, continued :

- empty, of British manufacture, which have been exported with merchandise, may be admitted to entry duty free, under the regulations which refer to packages empty.—B. M. 22nd Aug., 1850.

BULLION.—All packages brought to the Outports, purporting to contain Bullion, and which shall not have been examined by the proper Officers at the time of landing, are to be forwarded, under seals of office, to the Bank of England; The Collectors and Controllers are to transmit letters of advice to the principal Officers of the Queen's warehouse in London, and of the Bullion Office at the Bank of England, in order that an Officer may be dispatched to make an examination of the articles previous to delivery.—B. M. 26th Feb., and G. O. 1st March, 1836.

- without a bill of lading, &c. The master's order to himself or nominee to be deemed a sufficient release to the Customs; the receipt of the party indicated being taken for the same.—B. O. 6th April, 1850.

BUTTER.—Damaged Butter shall not be delivered as grease, until one pint of tar be mixed with every hundred-weight of the butter, care being taken that the contents of the cask or package be perforated to the bottom, and the tar fully incorporated with the article.—G. O. 6th Sept., 1831, and G. O. 9th Feb., 1832.

- The fact of its deterioration is to be noted in the Landing Book; and, upon removal coastwise, the condition of the article is in all cases to be specified in the letter of advice. Nor will the Board allow it to be dealt with as unsound, at the port of arrival, if it has left the port of removal in a sound state.—G. O. 17th.

CALIFORNIA (Upper), deemed to belong to the United States, G. O. 17th, and returns of trade with Monterey, St. Diego, and San Francisco to be rendered under the latter head.—G. O. 17th.

CASKS landed empty are to be retained on the Quay in the state in which they were landed, for the Surveyor's inspection.

- landed partially empty, directions to be given to transfer the remaining contents into another ullage Cask of the same mark; or, into one previously tared by the Landing Surveyor, when the goods may be weighed to the original mark or entry. But in no case should Casks said to be landed empty, be removed prior to the Landing Surveyor's examination.—B. O. 21st May, 1850.
- returned empty. See *Barrels*.

- CERTIFICATES.**—An over-entry Certificate applies to an excess of entry beyond the delivery.
- of double-entry, to cases where the same goods are entered under the same denomination by two distinct parties.
 - All other (except those of over-entry and double-entry) are deemed special.
 - Over-entry.—In future the original warrant or (warrants if a double-entry) is to be annexed to all Certificates for repayment of duties.—G. O. 1143.
 - of over-entry for warehoused goods, applications for, are to be made direct to the respective Controllers of Accounts.—B. O. 31st Jan., 1833.
 - of damage, with the dates of issuing the same, are to be duly noted in the Landing Waiter's blue books.—B. M. 10th July, 1829.
 - of the short shipment of goods, to be designated "Over-entry Certificates Outward"—B. M. 10th Aug., 1832; and not to be made passed for goods reported, in pieces or packages, without a previous amendment of report.—G. O. 13th Nov., 1841.
 - of origin, to entitle British goods to admission into the States of the Zollverein without payment of the extra duty:—The exporter should endorse on the cocket a full description of the goods to be exported, with a declaration, that they are of British manufacture: the cocket and bill to be then taken to the Shipping Officer, who, having made the goods shipped, is to return the cocket to the merchant (retaining the bill); the merchant should then obtain the Consul's certificate thereon, and deliver it to the Clearing Officer, by whom it is to be sealed in the usual manner.—G. O. 1143.
 - signed by the Inspector General of Revenue, at Gibraltar, to be received.—B. O. 7th Sept., 1840.
 - of coal shipped, form of, to be used.—G. O. 1145.
- CHICORY.**—On the part of the Revenue no objection exists to dealers and sellers of Coffee mixing, or having mixed in their possession, Chicory with Coffee.—T. O. 31st Aug., 1840.
- CHURCHES.**—The duties on materials *bond fide* used in the building or enlarging of Churches and Chapels, may be remitted, or repaid, under Treasury Order.—Geo. 3. cap. 134; 3 Geo. 4. cap. 72, s. 27.
- CIDER.**—British—may be fortified with brandy for exportation in approved warehouses; the quantity of brandy being limited to 10 per cent.—B. M. 17th Dec., 1836.

CIDER, continued:

— British Perry, may, in like manner, be fortified with brandy for exportation.—B. M. 25th March, 1837.

CINNAMON.—Allowance for dust in repacking granted.—B. O. 15th July, 1834. Duty on deficiency in re-packing remitted.—G. O. 19th June, 1837.

CLEERKS OF CUSTOMS.—Probationary period extended to six months—questions to answer.—G. O. $\frac{20}{1837}$.

COFFEE in the husk, imported from the British Possessions, may be taken out of bond, to have the husk removed, upon the parties giving security to return the goods.—G. O. 12th March, 1840.

— Samples of. See *Samples*.

COIN.—*Light Gold* may be received, upon being defaced, after the rate of 19s. 9d. for a sovereign, and 9s. 10d. for a half-sovereign, and credit to be taken for any losses sustained thereby.—G. O. $\frac{11}{1837}$ and $\frac{11}{1837}$.

COPPER.—Foreign—may be delivered from the bonded warehouses, for the purpose of extracting the silver therefrom.—G. O. 30th June, 1828.

— Sheathing—Old and Yellow Metal in bulk may be weighed on board ship.—B. O. 30 April, 1850.

CORDIALS. See *Spirits*.

CORN.—Barrels and bags of flour, of the same sort, one in ten only, to be weighed and the average taken; the whole to be subject to vigilant examination.—G. O. $\frac{6}{1837}$.

— Importers may make a standing deposit of 10*l.*, to entitle them to the delivery of excesses over their prime entries, to the extent of twenty quarters, previously to the passing of the post entry, which, however, must be done on the following day.—G. O. $\frac{17}{1837}$.

— On the importation of Corn in bags from the British Possessions, five (or more bags, if differing in size) out of every hundred are to be measured on board by the City Meter, to form an average from which the whole quantity may be computed by the Meter, and taken account of and delivered by the Tide Waiter, agreeably with the practice observed in respect to Foreign Corn; care being taken that the bags not measured be strictly examined by the Tide Waiter, under the supervision of the Tide Surveyor and Wood Farm Officers.—B. M. 7th Dec., 1849.

CORN, continued:

- The boarding of Tide Waiters on Corn vessels may be dispensed with, when there is a pressure of business in the Water Guard Department, and the account of the cargo may be taken from the certified returns of the City Meters; but this practice is to be confined to vessels discharging in the docks, and as frequently as possible a Tide Waiter is to be employed to take the tallies of a cargo, as a check on the City Meter.—B. M. 22nd April, 1850.

COTTON WOOL. See *Wool*.

DECLARATIONS are to be made before Bench Officers, or a Justice of the Peace.—B. M. 15th and 29th Oct., 1831.

- on admission to office at outports, to be subscribed in the presence of the Collector and Controller.—B. M. 26th July, 1826.

- after 4 o'clock—officers at baggage warehouses allowed to administer.—B. M. 3rd June, 1836.

DEFICIENCIES ON Goods in transit.—See p. 275.

DEPOSITS may be taken for the duty on trifling short entries, and the goods delivered.—B. O. 2nd July, 1818.

- for post entries of goods requiring immediate release, are to be made with the Warehousekeeper of the Queen's warehouse.—B. O. 31st March, 1819.

- paid into the hands of the Receiver of Fines—the amount is to be stated in documents authorising the delivery of the goods.—B. O. 17th Feb., 1835. See also B. M. 15th Feb. and 26th May, 1849.

- are not in future required on bills of sight passed in London.—B. M. 18th March, 1851.

DISCRETIONARY POWERS of Collectors and Comptrollers.—G. O. 20th Nov., 1841, $\frac{1}{4}$, $\frac{1}{2}$ and $\frac{3}{4}$.

DUTIES, Computation of.—Fractions of a penny less than a halfpenny to be rejected; but when they amount to or exceed that sum, an additional penny must be charged; but in making payments all fractions are to be rejected.—G. O. 11th March, 1831.

- Over-payment of, the merchant to be appraised.—G. O. 15th Sept. 1842.

- Over-paid, or erroneously charged, cannot be repaid, unless claimed within three years.—8 and 9 Vict. cap. 86, s. 128.

ENTRIES passed previously to Vessels reporting, not to be acted on, except for fresh butter, meat, poultry, green fruit, and vegetables, which may be entered the day preceding the vessel's report.—B. M. 11th Feb., 1842.

— incorrect to be returned to the Bench Officers for alteration and amendment.—B. M. 3rd May, 1823.

— **Post**—Merchants should not be called upon to make Post Entries in cases where the duty short paid is under one shilling.—G. O. 3rd May, 1838.

— should be passed for the station at which the vessel lies, instead of for the wharf or place to which the goods may have to be borne, in order that they may be examined by the proper Officers previous to removal.—B. M. 16th Feb., 1848.

— **Date of**, may be altered in the Warehousekeeper's office.—B. M. 22nd Aug., 1823.

FRES.—Scale allowed to Clerks to Justices of the Peace in cases of prosecution under laws relating to the Customs, or by order of the Board.—G. O. 1838.

FINES, for non-attendance of Officers and Clerks.—T. M. 9th May, 1820, and 16th June, 1836.

FRUIT AND VEGETABLES may be landed, with permission of the Landing Surveyor, during daylight, upon a deposit of 10*l*. with the Receiver of Fines to cover duties; and a further sum with the Landing Surveyor to cover extra expenses.—B. M. 3rd Aug., 1844.

— from an Outport, under bond, may be delivered upon a prime entry, prior to the receipt of the dispatch,—B. M. 4th Sept., 1849; or on a warehousing entry and duty being paid on the gross weight ascertained by the Landing Officer.—B. M. 10th Nov., 1849.

GENERAL ORDERS—to be kept filed for public inspection.—B. O. 28th May, 1849.

GOODS FREE—Reports for— may be amended, on verbal application.—G. O. 1848.

— When landed beyond the legal hours, the Landing Surveyor's attendance may be dispensed with.—G. O. 1848.

— An account of all Free Goods is to be taken in detail at landing by number, weight, measure, or value, according as such goods were rated heretofore. But in cases where the contents of each package shall be endorsed on the warrant; or, where the invoices are ex-

Goods Free, continued :

hibited; or, where average weights, quantities or tares can be taken, the checking thereof, &c., may be confined to a portion of the packages, observing, that all packages are to undergo such a supervision as to guard against dutiable articles being fraudulently passed as Free Goods.—B. M. 2nd April, 1845.

..... entered under a wrong denomination. The Bench officers may amend the warrant agreeably to the correct denomination on the Landing Officers certifying that there is no objection to the amendment.—B. M. 3 June, 1851.

..... *in bulk*, delivered into craft under the supervision of the Wood Farm Officer. If the lighter be not completely laden when he makes his visit, in order to prevent delay, the Officer should fill up a pass and leave it with the Tide Waiter on board the ship.—B. O. 9th Jan., 1849.

..... the weighing may be dispensed with, when the weight can be satisfactorily shown by the party passing the entry, stating in the warrant that the quantity entered agrees with the invoice, and comprises the whole on board the vessel; or, in cases where the goods can be tallied, stating the number of pieces and weight as per invoice; the Officers being satisfied of the correctness of the same, by the production of the invoice, if necessary. The Registrar is to insert the particulars in the Tide Waiter's order, with directions that he do not deliver the goods out of his charge without the sanction of the Landing Surveyor being entered in his official book.—G. O. ¹⁸⁴⁶₁₈₄₅. See also ¹⁸⁴⁶₁₈₄₅, ¹⁸⁴⁶₁₈₄₅, and 8 and 9 Vict. cap. 86, s. 23.

..... *when discharging by Lighter*—may be delivered into craft by a Tide Waiter, and after examination by a Landing Waiter, an out of charge order may be granted without the inspection of the Landing Surveyor whenever other important engagements may prevent his attendance.

..... in bags, may be examined by the Landing Officer, either on board ship, or in the lighter, a weigher being appointed during the discharge to spit the same.

..... in casks, may be discharged by lighter upon the importing merchant giving a written undertaking to land such portions for examination, as the Landing Officers may consider necessary.—B. O. 17th April, 1851.

GOODS FREE, continued :

- *direct from the Ship*.—The landing examination to be made at the time and place of landing, without reference to the part where they may be subsequently warehoused. The landing of such goods not to be permitted without the knowledge and concurrence of the Landing Waiter for the station, who is enjoined to notify his assent, by countersigning the Tide Waiter's order, describing also the station under his supervision. The Landing Waiter to be thence held responsible for their proper examination; or, if the goods be of a description that cannot be safely examined on the open quay, they are to be duly forwarded to the place specially appointed for examination. Of partial landings, the examinations are to be recorded, and the landing books returned with all possible dispatch to the Registrar, for the re-issue to the other stations; and Tide Waiters are enjoined to allow no Free Goods to be landed, without permission from the Landing Waiter for the station.—B. O. 29th Aug., 1850.
- *bonded*, are required to be carefully marked.—B. M. 28th Aug., 1844.
- *entered to be warehoused at the Legal Quays or Sufferance Wharfs* are to be bonded or delivered for home use or exportation, within three days of landing, or sent to the Queen's warehouse.—B. O. 17th Oct., 1828.
- *Goods removed under Bond* without re-weighing or examination, being declared for home consumption only, are directed to be so entered at the port of arrival, and not allowed to be removed to another port, or exported, without the Board's special sanction.—G. O. 1847.
- to be produced forthwith on arrival, and to be entered for duty or for re-warehousing.—G. O. 1831.
- Increase of weight on coffee, cocoa, and tea removed under bond, provided the quantity be small, and there be no reason to suspect fraud, the duty thereon may be dispensed with.—B. M. 29th Oct., 1832; 14th March, 1835; and G. O. 27th June, 1848.
- removed to ports where a rate of duty different from that chargeable at the port of removal prevails, to be charged with the higher rate of duty, should deficiencies arise.—G. O. 1847.
- Deficiencies in transit, duties to be paid at the port of arrival before certificate be issued to cancel the bond.—G. O. 1835.

Goods, removed under Bond, continued:

- Certificates to be transmitted to the principal Officers of the warehousing department, who are to give advice of their removal.—G. O. 23rd March, 1826.
- Officers at the port of importation to state in letters of advice the character and circumstances under which such goods are to be charged with duty.—B. M. 17th Aug., 1831.
- Dispatch letters containing the particulars of goods removed under bond from one port to another, should be forwarded on the day the goods are delivered out of charge.—B. M. 26th July, 1821.
- intended to be entered for home consumption, on arrival at the port of destination, may be delivered without re-weighing, upon payment of duty according to dispatch account.—T. O. 18th March, 1826.
- warehousing entry may be dispensed with, when duties are paid immediately on arrival, the goods being deemed to be constructively warehoused.—B. M. 12th May, 1832. See 13 and 14 Vict. cap. 95, s. 25.
- shipped under warehousing regulations, and lost at sea *in transitu*, are to be considered as satisfactorily accounted for, and the bond cannot be enforced.—T. O. 24th Feb., 1832.
- Time for re-warehousing, or payment of duty, limited as under. When removed—

By land-carriage, stage-coach, or railway,	10 days.
„ other description of wheel carriage ...	14 days.
„ inland navigation.....	1 month.
„ steam-vessel	14 days.
„ sailing ditto	not exceeding 1 month.

 Parties removing goods to specify their intended mode of conveyance.—B. M. 20th Nov., 1840.
- *for Naval Officers in Commission.*—The Board have had under consideration the practice observed on the removal of Goods from the Bonded Warehouses for the purpose of being shipped duty free, for officers serving on board H.M. ships—and are of opinion that the following Regulations should be adopted, viz.:—

That a copy of the Treasury Order allowing a shipment of stores should, as at present be forwarded to the Port at which the shipment is to be effected.

That the full particulars of the articles enumerated

GOODS removed under Bond, continued :

in the Request and Bond Notes, and the purposes to which they are to be applied, should be inserted in the Letter of Advice.

That the articles forwarded to the Port should, as in the case of ordinary removal under Bond, be addressed to the Collector and Controller, and delivered into the custody of the proper officer of Customs, who, after examination and ascertaining the deficiencies (if any) in transit, should see the Goods put on board the vessels and obtain from the Commander, or, in his absence from the first Lieutenant, or the Lieutenant of the watch, a receipt for the same.—B. M. 30th Sept., 1850.

- *Exciseable*, when delivered to ambassadors free of duty, should always be accompanied by a Customs' or Inland Revenue Officer.—B. M. 27th Jan., 1837.
- entitled to drawback, not to be delivered until certificate of repayment of drawback be produced.—B. O. 10th Dec., 1825.
- seized by Officers of Customs, to be proceeded against for the recovery of penalties by the Board of Inland Revenue.—B. M. 2nd Sept., 1830.
- *falsely imported under the privileges of Ambassadors*, are to be seized, in the name of the Landing Surveyor, and the proceeds, after condemnation, placed at the disposal of the Crown.—B. O. 29th Oct., 1829.
- *Seized*.—Regulations as to condemnation of.—B. M. 16th February, 1839. Disposal of.—B. M. 21st May, 1830, and 19th November, 1833. To be marked at the time of seizure, in order to preserve their identity.—B. M. 6th Jan., 1830.
- Landing Surveyors to be held responsible for the safe custody of, in Queen's warehouse and other places of security.—B. M. 16th Aug., 1834.
- sold at Sales.—The catalogue to describe correctly, whether in gross or net weight. And in the former case, biddings to be at "per cwt." or "per lb."; but in latter case, as "at all."—B. M. 7th Jan., 1843.
- Value thereof to be stated.—B. M. 10th Jan., 1815.
- *Rummage*.—Regulations for sale of.—B. M. 13th Feb., 1838.
- *Overtime*.—To be disposed of for home consumption, or exportation.—T. O. 15th Oct., 1819.
- *detained for Undervalue*.—Officers to inform the Board of their value; and, when so, that the articles are of

Goods detained for Undervalue, continued :

- a perishable nature.—B. M. 10th April, 1821. Regulations respecting.—B. M. 23rd August, 1826; 27th June, 1829; 21st Feb., 1833; and 14th May, 1842. How proceeds are to be divided.—B. M. 27th March, 1822. Prior to the entry being amended, one of the bills must be signed by the officer, in proof of the approval of value.—B. M. 20th Aug., 1830.
- The Landing Surveyors are at the time to appraise parties of the detention of their goods; and, if application be not made within two months, the circumstances are to be reported to the Board for farther directions.—B. O. 18th April, 1850.
- *left on board for Ships' use when clearing*—if afterwards required to be unshipped, a Tide Waiter may be sent on board for the purpose of discharging them, upon the order of a Landing Waiter, at the merchant's expense (the money for which is to be deposited with the Tide Surveyor).—B. O. 13th April, 1820.
- *from British India*, by the Peninsular and Oriental Steam Packet Company, *via Egypt*, may be admitted as of and from a British Possession, on a declaration being made by the master that the goods were received from the British vessel (inserting the name of the ship and master) from Calcutta, Madras, or Ceylon, as the case may be.—B. M. 20th July, 1844.
- *for two or more Ports*.—The due landing of such cargo as may be landed at the first port of arrival, to be certified on the manifest, for the information of the Officers at the next port of destination, who are to forward a certificate to the first port.—G. O. 7th Dec., 1824.
- *entered by Prime Duty-paid Warrant*, a subsequent warehousing entry may not be availed of, without the previous sanction of the Board.—B. O. 17th April, 1850.
- *for exportation from the warehouses*.—Sugar, spirits, coffee, cocoa, and all articles to which different rates of duty attach, may be described in the bond under their general description, the security to be taken being double the amount of the highest duty on the article.—B. M. 17th July, 1850.
- Upon the exportation of any wines *bottled in the United Kingdom*, such fact shall be stated in the cockpit accompanying the same.—B. M. 21st Aug., 1834.
- Accounts inwards for the Warehousekeeper may be taken by the Searchers, with their examination outwards, when

GOODS, continued:

vessels are contiguous. When packages exceed 100, the Surveyor may exercise a discretionary power as to the number for examination.—B. M. 17th Feb., 1844.

GREASE. See *Butter damaged*.

GUN STOCKS—for the Ordnance authorities—to be delivered by tale, and the weight afterwards ascertained from the Tower.—B. O. 17th December, 1849.

HOUSES, constructed in Bond for Exportation—regulations respecting.—B. O. 2nd November, 1840; 9th Jan., 1841.

LEECHES, arriving too late to be regularly entered and landed at the legal quays, are to be taken to the respective baggage warehouses, there examined and delivered under the same regulations as poultry.—B. M. 5th Dec., 1840.

LETTERS.—When Letters are received from the General Post Office supposed to contain articles liable to duty, the same shall be delivered to the Warehouse Officers, who are to proceed with the examination; and in the event of any article being found therein, the duty upon which shall not exceed five shillings, the Letter and its contents are to be delivered to the party, if in attendance, upon payment of the duty and the postage, if any be marked thereon. If the party is not in attendance, the Letter is to be returned to the Post Office to be forwarded to its address, the party being apprised that the goods will be delivered on payment of the duty. In the event of the letters containing articles liable to duty exceeding five shillings, the Officers are to detain the same for the Board's directions.—B. M. 3rd Dec., 1840.

— **SHIP LETTERS.**—*Owners, Charterers, Consignees, or Shippers of Goods* on board inward-bound vessels, after payment to the Post Office of all Ship-Letter gratuities due to masters of vessels, shall have their Letters free when delivered at the port of the ship's arrival; and when at any other place in the United Kingdom, on payment of the pre-paid rate of postage due upon Inland Letters, or on payment of the colonial rates of postage chargeable from the port of arrival to the place of delivery, provided the Letters brought to any one such person, shall not collectively exceed 6 oz. in weight (except from Ceylon, the Mauritius, the East Indies, or the Cape of Good Hope, when they may be 20 oz. in weight), the owner, charterer, or consignee being

LETTERS, continued :

described as such on the address and superscription ; and in the case of owners, shippers, or consignees of goods, when it shall appear by the ship's manifest that they have goods on board the vessel. Also the persons hereby exempted shall be entitled to have their Letters before the master delivers the other Letters to the Post Office.—8 and 4 Vict. cap. 96, s. 35.

- *Every master of a Vessel outward-bound* shall receive on board every post Letter bag tendered for conveyance, and shall deliver such at the port or place of his destination, without delay ; and *every master of a vessel inward-bound* shall cause all Letters on board his vessel (excepting those belonging to owners, &c., within the prescribed weights) to be collected and enclosed in some bag or other envelope, to be sealed with his seal, and addressed to any of her Majesty's deputy post-masters ; that they may be in readiness to send on shore by his own boat, the pilot-boat, or any other convenient means, and delivered at the first regular Post Office that may be communicated with. And, at the regular port or place where the vessel shall report, he shall sign the following declaration in the presence of the person authorised by the Postmaster-General at such place, who shall also sign the same, viz. :—

“ I, ———, commander of the ———, arriving from ———, do, as required by law, solemnly declare that I have, to the best of my knowledge and belief, delivered, or caused to be delivered, to the Post Office, every Letter, bag, package, or parcel of Letters that were on board the ———, except such Letters as are exempt by law.”

And no Officer of Customs *shall permit such vessel to report* until this declaration be made and produced ; and no vessel shall be permitted by any Officer to *break bulk, or make entry* in any port of the British dominions, until all Letters on board shall be delivered to the Post Office, where posts exist, except such Letters, commissions, and other matters and things as are exempted by the Post Office acts from the exclusive privilege of the Postmaster-General.

The principal Officers of Customs at each port shall search every vessel for Letters which may be on board contrary to the Post Office Acts ; and may seize all such Letters, and forward them to the nearest Post Office, the Officer so seizing to be entitled to a moiety of the penalties. And an Officer finding a Letter super-

LETTERS, SHIP, continued:

scribed as the Letter of an owner, &c., exceeding the limited weight, shall seize so many of the Letters as shall reduce the remainder within the proper weight, and take the same to the nearest Post Office; and the Postmaster shall pay to the Officer any sum that the Postmaster-General, with the consent of the Lords of the Treasury, may think fit, not exceeding 2s. 6d. for every post Letter so seized.

And the Postmaster may appoint any person to demand from the masters of vessels, at a port of the United Kingdom, all Letters not exempted by the Post Office Acts, who shall forthwith deliver him such Letters, on his demanding the same.

And, to encourage the conveyance of Letters by vessels not being Post Office packets, the Postmaster-General may allow to the masters of such, on *Letters and Newspapers* conveyed for the Post Office *between places within the United Kingdom*, after the rate of 2s. 6d. per hundred; also for each letter conveyed for the Post Office *from the United Kingdom to places beyond the sea*; or, for each letter brought into the *United Kingdom*, and delivered at the Post Office of the first port communicated with, a sum not exceeding twopence for each letter. All which gratuities shall be paid at such times and places, and under such regulations as the Postmaster-General may think fit.—3 and 4 Vict., cap. 96, s. 36.

— Upon every printed Newspaper, foreign or colonial, brought into the United Kingdom, or conveyed for the Post Office from the United Kingdom, to places out of the same, in respect of which no gratuity is hereinbefore authorised to be allowed, the Postmaster-General may grant a sum not exceeding 1d.—3 and 4 Vict. cap. 96, s. 52.

— PENALTIES.—Every master of a Vessel outward-bound, who shall refuse to take a Post Letter-bag, tendered to him for conveyance by an Officer of the Post Office, shall forfeit 200l.

— Who shall open a sealed Letter-bag, entrusted to him for conveyance, shall forfeit 200l.

— Who shall take out of a Letter-bag, entrusted to him for conveyance, any letter or other thing, shall forfeit 200l.

— Who shall not duly deliver a Letter-bag with the

LETTERS, SHIP, continued :

contents at the Post Office, without wilful or unavoidable delay on his arrival, shall forfeit 200*l*.

— Who shall refuse, or wilfully neglect, to make declaration of having delivered his Ship's Letters to the Post Office, shall forfeit 50*l*.

— (Having been unable to send his Letters ashore previous to arrival at the port where he reports) who shall break bulk, or make entry, before all Letters on board shall have been sent to the Post Office, shall forfeit 200*l*.

— Or any other person on board a ship liable to the performance of quarantine, who shall neglect or refuse to deliver to the person appointed to superintend the quarantine all Letters in his possession, shall forfeit 20*l*.

— *Every Collector, Controller, or Officer of Customs* required to prohibit vessels reporting, until the requisites of the Act have been complied with, who permits a vessel to report without such compliance, shall forfeit 50*l*.

— *Every person* entrusted by the master of a vessel with Letters to bring on shore, who shall break the seal, or wilfully open the same, shall forfeit 20*l*.—1 Vict. cap. 36, s. 6; and 3 and 4 Vict. cap. 96.

— *The master of a vessel inward-bound, or one of the officers, one of the crew, or a passenger thereof*, who shall retain in his possession, after the master shall have sent any part of his Ship's Letters to the Post Office, any Letter not exempted from the privilege of the Postmaster-General, shall forfeit for every letter 5*l*. And whether the Letter be in the baggage, on the person, or otherwise in the custody of the offender, it shall be held to be in his possession; and every person who shall detain any such Letter after demand made, either by the officer of Customs, or by a person authorised by the postmaster-general to demand Ships' Letters, shall forfeit for every Letter 10*l*.—1 Vict. cap. 36, s. 3.

— Who shall, with intent to evade any duty of postage, falsely superscribe a Letter as being the owner charterer, or consignee, of a vessel conveying the same; or as owner, consignee, or shipper of goods borne by such vessel, shall for every such offence forfeit 10*l*.—1 Vict. cap. 36, s. 4.

— and PETITIONS missed, the Secretary to be apprised of.
—B. M. 19th March, 1828.

LETTERS, continued:

— Official, for the *Post Office*, are to be directed to the *Secretary*, not to the *Postmaster-General*, and subscribed "*Immediate*."—B. M. 9th July, 1842.

LICENSES for VESSELS or BOATS not exceeding 170 tons.—Regulations governing the issue of.—G. O. 1117.

LIGHT DUES.—Previously to clearing vessels outwards, the officers are to require the production of certificates of payment of Light Dues.—G. O. 1117.

MEDITERRANEAN PASSES.—Enactment repealed.—12 and 13 Vict. cap. 90, s. 28.

MERCHANDISE may neither be imported nor exported in convict ships or transports, unless accompanied by proprietors, who may be provided with a passage on board such vessels.—T.O. 27th March, 1821.

OFFICERS OF CUSTOMS.—Collectors and Controllers, when called upon to report on the qualifications of persons nominated to offices, are to transmit to the Board answers on the points embraced in G. O. 1117.

— are not liable to serve parochial or other local offices, nor any jury or inquest.—8 and 9 Vict. cap. 85, s. 12.

— conduct, efficiency, and general regulations respecting.—G. O. 5th Dec., 1832.

— Instructions are to be delivered to their successors in office.—G. O. 1117.

— not to purchase goods deposited in warehouses under their charge.—B. O. 14th April, 1808; nor at the Customs' Sales.—G. O. 10th May, 1848.

— may, at the discretion of the Board, be removed to any port in the United Kingdom.—T. O. 18th Sept., and G. O. 16th Oct., 1823.

— *Attendance, Fines, &c., regulations affecting*.—B. M. 8th, 22nd, and 29th July, 1831; 12th Dec., 1832; 30th April, 16th June, and 23rd July, 1836. See also p. 45 for Attendance at the bonding premises.

— *Salaries*.—Regulations regarding, on removal, suspension, &c.—G. O. 1117.

— to be stopped when queries are outstanding, agreeably to the printed instructions.—G. O. 8th May, 1849.

— Sick notes from, to state the nature of their complaints, places of residence; and to reach the office by the legal hour.—B. M. 22nd April, 1831; and 5th Oct., 1825.

OFFICERS, continued:

- are required, when practicable, to report upon papers referred to them, on the day on which they are received, or the following day, and on no pretence is a report to be delayed beyond three days, without special reason being assigned.—B. M. 14th June, 1822.
- When reporting upon any application for the admission of tobacco, segars or snuffs brought to this country by passengers in their baggage, and consequently neither manifested nor reported, to state distinctly whether the proprietors or their agents acknowledge, previously to the examination of the packages, that tobacco, cigars or snuff was contained therein; the officers will also state whether they are satisfied that there was no intention to evade payment of the duty.—B. O. 30th Sept., 1850.
- are required to deposit their books daily at the office from whence they issue.—B. O. 23rd Dec., 1817.
- are to note in their blue books, certificates of damage, with the dates of granting and issuing the same.—B. O. 10th July, 1829.
- are not to withhold any proper information respecting seizures, on application being made by parties interested.—B. M. 5th June, 1817.
- are allowed to participate in fines in those cases only in which they may have discovered an infraction of the law; or rather where merit may be due to them in the detection of an illegal act.—G. O. 1747.
- becoming insolvent or bankrupt, will be considered, *ipso facto*, superseded.—G. O. 1745.
- in case of post entries, are to leave sufficient goods in charge to cover the duties.—B. O. 25th Oct., 1820.
- are to note in the landing books the particular packages opened and examined by them.—G. O. 1747.
- upon the transmission of any official box or parcel, the Collector or Controller is to write on the outside, the name of the port and the sum agreed upon for carriage; but if the agreement cannot be made to an intermediate place, such as a railway station, the charge to that place is to be stated.—G. O. 1745.
- In case of deficiency of goods reported, are to require an explanation from the master as to whether the missing packages arrived in the ship; and if it should appear that the "Report" was erroneous and the master fail to apply for amendment thereof, *within a very limited period*, the Officer is to bring the matter under the notice of the Board.—B. M. 27th March, 1850.
- *Landing Surveyors* are to give receipts for warrants, and to examine goods at value.—B. O. 10th June, 1829.

OFFICERS, continued:

- are occasionally to select packages for re-weighing from those put into warehouse, as a check upon the Landing Waiter.—B. O. 2nd Feb., 1833.
- attendance at the landing of cargoes of free goods in bulk beyond the legal hours is dispensed with.—G. O. ~~11th~~.
- to have custody of deposit monies received from merchants for the attendance of Officers beyond the legal hours.—B. M. 24th June, 1837.
- are empowered, *as an experimental measure* at this port, to allow amendment of Entries on Goods detained for undervalue when the difference of duty does not exceed 10s.; when it does exceed 10s., and not 20s., if the undervalue be not greater than 50 per cent.; and when the amount of duty does not exceed 10s. in cases of Goods entered under a wrong denomination, or omitted to be specified in the proper entry. To receive declarations and to permit the delivery duty free of British returned Goods for which a Bill of Store cannot be taken out, provided the value does not exceed £50;—and of books and plate on which no drawback has been received on being taken by the parties from this country. Also of paintings and drawings executed by parties for their amusement, being for private use.—B. M. 8th and 16th Aug., 1851.
- *Tide Surveyors.*—The Board desire it to be distinctly understood that it is not only the duties on the goods forming the cargo, but also the place whence the vessel comes, which should govern the Tide Surveyor in the boarding of Officers; and that, as a general rule, vessels from North America should be doubly boarded on arrival, one Officer being withdrawn so soon as the vessel can be sufficiently rummaged to enable the Tide Surveyor to satisfy himself that no contraband goods are on board; the exception to the rule to be at the discretion of the Tide Surveyor.—G. O. ~~11th~~.
- are to superintend the landing of foreign cattle and live stock that may arrive during the legal hours, or before and after the legal hours, and to make the usual return of the number landed to the registrar of the station.—B. M. 10th July, 1851.
- visits to Tide Waiters boarded to be frequent and irregular, at all hours of the night; special visitations to be ordered by the Collector and Controller at least four times a quarter, and a quarterly return forwarded to the Board, showing the visits made, specifying the hours, and the result.—G. O. ~~11th~~, ~~11th~~, and ~~11th~~.

OFFICERS, Tide Surveyors, continued:

- at outports to note the hour as well as the day of entry in Tide Waiters' boarding bills.—G. O. 1847.
- to deliver the Tidewaiter's books direct to the Jerquer.—G. O. 1847.
- *Tide Waiters* not to be withdrawn from their proper duty to act in the landing department.—G. O. 1847.
- *Notes* to be annexed to the blue books, and delivered to be jerqued with the other documents.
- and *Boatmen* are entitled to the sole benefit of seizures made by them, unless a Superior Officer had been present, or had given such information as may have led to the seizure being made.—G. O. 1847.
- books and tallies to be compared by the Landing Surveyor as often as practicable with those of the dock companies.—B. O. 17th Jan., 1850. A uniformity in keeping the tallies is also required.—B. O. 19th Feb., 1850.
- boarded on vessels which are allowed to discharge their cargoes before and after the legal hours, to be remunerated at the rate of 6d. per hour.—G. O. 1847.
- employed on the application of the Merchant in weighing bulk goods, overtime to be paid one shilling per hour.—B. O. 21 Sept., 1850.—No. 813.
- *Lockers* acting as Landing Waiters to be paid three shillings per hour for overtime attendance.—B. O. 19th Dec., 1850.
- Inferior officers absent by hurts received in the execution of their duty, to be allowed sick pay for Sundays as well as other days.—B. M. 8th Sept., 1846.
- are directed to secure the attendance of an Excise Officer before they enter houses or other places in search of private stills.—G. O. 1847.
- *Special or extra Services.*—Applications for remuneration for special or extra services are to be made immediately upon the termination of each quarter, and controlled without delay, that the list may be transmitted to the Treasury within four weeks from the end of the quarter; and any cases upon which queries may arise likely to retard the list beyond this period to be submitted in a supplementary list.—G. O. 1847.
- **AND CLERKS' Travelling Expenses,** regulations affecting. G. O. 1847, 1848, and 1847.

OFFICERS AND CLERKS, continued :

— *Subsistence Allowance and Regulations*.—Applications for, are to be made, at or before the end of the quarter in which the removal takes place.—B. M. 31st Jan., 1833; 1st Jan., 1834; G. O. 11th Oct., 1842; and 1849 and 1850.

— *Securities*.—Scale of, for the outdoor department.—B. M. 10th Jan. 1833.

OILS ESSENTIAL—packages of—are to be examined immediately they reach the Drug Floor; or, if landed too late in the day, the first thing on the following morning. The officers being at liberty to place such marks thereon for identification, and to require that they be deposited apart from all other goods until examined.—B. O. 23rd April, 1851.

ORANGES AND LEMONS.—Measurement regulations.—G. O. 19th May, 1830; 3rd Sept. 1840; and 1845.

— *Damaged* and entered at the *ad valorem* duty, regulations as to sale, prices, &c.—B. O. 27th Feb., 1843.

ORDNANCE STORES, in Packages.—When not practicable or convenient to examine them on board the lighter, they may be examined on landing by the Surveyor.—B. O. 17th Dec., 1849.

PACKAGES containing letters to be immediately forwarded to the Post-office.

— for the Public Offices—addressed to the Lords of the Treasury or Admiralty; the Secretaries of State for Foreign, Home or Colonial Affairs; the Postmaster General; the President or Secretaries of the Board of Trade; the Commander-in-Chief; or the Commissioners of Audit are to be immediately forwarded to their destination, accompanied by a Landing Waiter for examination: Packages addressed to other Public Offices are to be landed and immediately forwarded to the Queen's Warehouse, that the usual notice of arrival may be given by the Officer there, to the department where such package may be addressed.—B. M. 9th Jan. 1846, and B. O. 14 Sept., 1850, No. 590.

— addressed to the East India Company—are sent in charge of a weigher, it being usual for the Company's Secretary to apply at the Custom House for the attendance of an examining Officer.

— Customs' Officers to pay freight and Dock Charges if demanded, claiming the amounts accordingly, and in case they be refused, the package to be re-deposited in the

PACKAGES, continued :

Dock Warehouse on the following day.—B. O. 18th March, 1851. No. 524.

— Officers to apprise the Board of any instance of such Packages being detained by the dock companies for freight.—B. O. 15th Oct., 1849.

— Empty. *See Barrels.*

PASSPORTS.—The penalties to which British subjects, not having provided themselves with a Passport from a Portuguese authority, are liable on their arrival from England at the Islands of Madeira and the Azores, are a fine of 12 milrees (a little more than 2*l.* sterling), and confinement in the common jail during three weeks.—G. O. 30th Jan., 1841.

PAYMENTS—In making payments of the Crown's Moneys all fractions of a penny to be rejected.—G. O. 11th March, 1831.

POTATOES, foreign, may be landed at Sufferance Wharves before and after the legal hours on certain conditions specified in B. M. 13th Dec., 1850.

PRICKING NOTES.—The Searchers at this port are authorised to give credit until the following morning for the pricking notes for wine entered for exportation on board steam vessels. B. M. 22nd Nov., 1850, and 4th June, 1851.

QUARANTINE.—Vessels from the Mediterranean without clean Bills of Health to be detained.—G. O. 11th.

— Regulations and instructions for Pilots regarding.—G. O. 11th.

REGISTRARS at the several docks are to act as Landing Surveyors upon emergencies.—B. M. 6th Dec., 1842.

REGISTRY OF SHIPS, &c.—*What deemed to be a British Ship.*—No ship shall be admitted to be a British ship unless duly registered and navigated as such; and every British registered Ship (so long as the registry of such ship shall be in force, or the certificate of such registry retained for the use of such Ship) shall be navigated during the whole of every voyage in every part of the world by a master who is a British subject, and by a crew whereof three-fourths at least are British seamen; and if such Ship be employed in a coasting voyage from one part of the United Kingdom to another, or in a voyage between the United Kingdom and the islands of Guernsey, Jersey, Alderney, Sark, or Man, or from one of the said islands to another of

REGISTRY OF SHIPS, continued :

them, or be employed in fishing on the coasts, then the whole of the crew shall be British seamen. But if a due proportion of British seamen cannot be procured in any foreign port, or in any place within the limits of the East India Company's charter for the navigation of any British Ship, or if such proportion be destroyed during the voyage by any unavoidable circumstance, and the master of such Ship make proof of the truth of such facts, the same shall be deemed to be duly navigated ; provided that every British Ship (except such as are required to be wholly navigated by British seamen) which shall be navigated by one British seaman for every 20 tons of the burthen of such Ship, shall be deemed to be duly navigated, although the number of other seamen shall exceed one-fourth of the whole crew.—12 and 13 Vict. cap. 29, s. 7.

— *What Persons deemed to be British Seamen.*—No person shall be deemed to be a British seaman, or to be duly qualified to be master of a British vessel, except persons of one of the following classes ; (that is to say), natural born subjects of her Majesty ; persons naturalized by any Act of Parliament, or by any Act of the Legislature, or proper legislative authority of one of the British Possessions, or made denizens by letters of denization ; persons who have become British subjects and taken the oath of allegiance to her Majesty ; Asiatic sailors or Lascars, being natives of the territories or places within the limits of the charter of the East India Company, and under the Government of her Majesty, or of the said Company ; and persons who have served on board any of her Majesty's Ships of war, in time of war, for the space of 3 years.—S. 8.

— *Proportion of Seamen may be altered by Proclamation.*—If her Majesty shall at any time by her royal proclamation declare that the proportion of British seamen, necessary to the due navigation of British Ships, shall be less than the proportion required by this Act, every British Ship navigated with the proportion of British seamen required by such proclamation shall be deemed to be duly navigated, so long as such proclamation shall remain in force.—S. 9.

— *Who may be Owners of British Vessels.*—All natural born subjects of her Majesty, all persons made denizens by letters of denization, all persons naturalized

REGISTRY OF SHIPS, continued :

by or under any Act of Parliament, or by or under any Act or Ordinance of the Legislature, or proper legislative authority of any of the British Possessions in Asia, Africa, or America, and all persons authorised by or under any such Act or Ordinance to hold shares in British shipping, shall, on taking the oath of allegiance to her Majesty, her heir and successor, be deemed to be duly qualified to be owners or part owners of British-registered vessels.—S. 17.

- The Board deeming it very important that in all cases where foreign-built vessels shall be registered under the provisions of the foregoing act, the place at which they may have been built, should, as far as practicable, be recorded, and being of opinion that the form of declaration prescribed by the 19th section of the said Act requires that the owners shall, if in possession of the fact, declare to the place at which the vessel may have been built,—the Board direct that parties about to subscribe to the said declaration be required to declare the place in which the vessel may have been built; but when the place cannot be ascertained, a note to that effect, together with the best information that can be obtained upon the subject, is to be inserted in the margin of the book of registry.—G. O. ¹⁸³⁰.

- All Foreign Ships when clear of cargo or ballast are to be admeasured, whenever practicable, in the same manner as British ships requiring to be registered, that is, according to the rule prescribed by the 16th section of the Registry Act. In cases where that mode cannot be adopted, and it may be necessary to resort to the rule laid down in the 19th section, the cause must be stated in the Certificate of Admeasurement. The mode of taking the depth under the 19th section, “down the pump-well to the skin,” must be without deduction, in conformity with the existing practice in London. The certificate of admeasurement must express under which section of the Act (the 16th or 19th) the admeasurement took place, and the particulars of the dimensions taken.—G. O. ¹⁸³⁷.

RE-PACKING REGULATIONS.—The practice of re-packing certain goods in the bonded warehouses, under the Act 8 and 9 Vict. cap. 91, s. 35(1), is as follows:—

1st. That on a written request of the merchant being made to the warehousekeeper, he do enter the neces-

(1) See p. 40.

REPACKING, continued:

sary particulars in a blue-book, to be called a Repacking Book, and apply to the Landing Surveyor to appoint a Landing Waiter to attend to the re-packing, which is to take place *only once*.

2nd. That the Landing Waiter do tare and weigh the re-packed packages, number each progressively, and mark thereon the weight, with the mark, number, and weight of the original package, and insert the same in the re-packing book, as well as in the Lockers' Books, discharging the entry made therein at the time of landing, according to the extent of the alteration.

3rd. That the re-packing book be then returned to the warehousing department, where the particulars are to be recorded in the Registers, deducting from the original entry the total number of packages which have been re-packed, with the net weight of the new ones, charging the duty upon the relative proportion of the deficiency on such portion of the goods as may be cleared for home use, carrying the same to the old account in discharge thereof, and taking care that the duty on such deficiency be paid before any order is issued for the delivery of such goods.—B. O. 20th Feb., 1834.

— When the contents of a package upon which an average tare has been allowed shall be required to be subdivided in warehouse, the gross weight thereof should be first ascertained, and the actual tare afterwards taken and deducted from such gross weight; and in the case of tea, the usual allowance of one pound for draft, on each original package, should be added to the actual tare, and the re-packing account so adjusted.—G. O. 14th May, 1845.

— The undermentioned articles, when re-packed for exportation, as to be restricted to packages containing not less than the quantities specified against each, viz.:—

Tea	12 lbs.
Currants	14 lbs.
Pepper	28 lbs.
Nutmegs and Spices of all sorts	14 lbs.

The separation of articles in internal packages, such as Essential Oils, Plums, Figs, &c., being left to the discretion of the Landing Surveyor.—G. O. 1847.

REPORTS.—On verbal application to the Bench Officers and on signing their initials, masters of vessels may amend their Report for free goods and cargoes of wood from the British Possessions.—G. O. 1847 and 1848.

RETURNS, Revised List of periodical, to be transmitted to the Board and Officers in London.—G. O. 1835.

RICE may be taken from the warehouses for cleaning, without special application to the Board, upon bond being given for its due return.—B. M.—29th June, 1850.

SAMPLES.—Officers of Customs may take such as may be necessary for ascertaining the amount of duties payable on the article.—8 and 9 Vict. cap. 86, s. 135.

— of Coffee not exceeding $\frac{1}{2}$ lb. each, imported in packages as such, and the Officers satisfied that they are samples only, may be passed duty free.—G. O. 1844.

— of Sugar not exceeding $\frac{1}{2}$ lb. each, when from the variety of qualities and other circumstances, the Officers are satisfied that they are imported as samples only, may be admitted duty free.—B. M. 6th Aug., 1841.

— of Snuff not exceeding 1 lb. weight each, may be imported, provided they be reported Snuff Samples, and confined to ports at which Snuff is allowed to be imported.—T. O. 30th Nov., 1822.

— of Spirits. See *Spirits*, p. 301.

— of Tobacco. See *Tobacco*, p. 309.

— of Prints delivered free, upon being defaced or cut.—B. O. 15th March, 1850.

— of Foreign Manufactures from all places, may be admitted to entry duty free, provided they be useless for any other purpose.—T. O. 16th Feb., 1819, and 13th Aug., 1825.

— **OR PATTERNS**, foreign, are to be admitted duty free at the ports of London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, subject to the following regulations, viz. :—

1stly. The indulgence to be extended solely to parties who are *bond fide* the manufacturers of the articles of which they may require Patterns to be delivered duty free.

2ndly. As regards manufactures of silk, woollen, and other fabrics, and also parts of articles, the quantity in each case is not to be more than is absolutely requisite for the purposes intended, and as regards Models or Patterns, consisting of complete articles, only one of each to be allowed.

3rdly. The manufacturer to be required in each case to make declaration that the goods sought to be delivered duty free, as Patterns, &c., are intended to be used by him for such purposes, and will not be disposed of either for sale or for private use.—B. M. 14th Nov. 1845.

SAMPLES, continued:

A List of Articles of general importation permitted to be warehoused, and the quantities of each allowed as Samples.

Arrow Root	.	.	.	.	$\frac{1}{2}$ lb. per package.
Cantharides	.	.	.	.	2 oz. do.
Capers	.	.	.	.	$\frac{1}{2}$ lb. do.
Coffee	.	.	.	.	2 oz. per bag.
Coculus Indicus	.	.	.	.	1 oz. per package.
Currants	.	.	.	.	$\frac{1}{2}$ lb. do.
Essence of Bergamot, or Lemon	.	.	.	.	1 oz. per package.
Ginger	.	.	.	.	8 oz. per lot of 6 bags.
Honey	.	.	.	.	$\frac{1}{2}$ oz. per package.
Isinglass, Liquorice Juice and Root	.	.	.	.	$\frac{1}{4}$ lb. do.
Oil of Almonds, Aniseed, and Bay	.	.	.	.	1 oz. do.
— Cassia	.	.	.	.	2 oz. do.
— Juniper, Rosemary, Spike, and Thyme	.	.	.	.	1 oz. do.
Pepper	.	.	.	.	1 oz. per bag.
Pimento	.	.	.	.	2 oz. do.
Raisins	.	.	.	.	$\frac{1}{2}$ lb. each mark.
Rice	.	.	.	.	$\frac{1}{2}$ lb. per package.
Sago	.	.	.	.	2 lb. per pile.
Seed, Clover, and Carraway	.	.	.	.	2 oz. per package.
— Mustard	.	.	.	.	1 oz. do.
Smalts	.	.	.	.	1 oz. do.
Sugar Foreign	{	Chests under 5 cwt.		12 oz. per chest.	
		,, 5 and under 8 cwt.		1 lb. do.	
		,, above 8 cwt.		1 $\frac{1}{2}$ lb. do.	
— British Plantation	{	1 $\frac{1}{2}$ lb. per hhd.		1 $\frac{1}{2}$ lb. per tierce.	
		1 $\frac{1}{2}$ lb. per chest		$\frac{1}{2}$ lb. per chest	
		12 oz. per barrel.		12 oz. per barrel.	
— Molasses	.	.	.	.	$\frac{1}{2}$ lb. per hhd. or cask.
Tallow	.	.	.	.	4 lb. per lot of 10 pkgs.
Tapioca	.	.	.	.	1 oz. per package.
Tea	.	.	.	.	3 oz. do.
Tobacco	.	.	.	.	4 lb. do.
Wine	.	.	.	.	$\frac{1}{2}$ pint.
Vermicelli	.	.	.	.	1 oz. per package.

NOTE.—A sample of goods, other than those above noted, may be taken from each package, provided the duty thereon shall not exceed 6d.—B. O. 19th Feb., 1825.

Should a second Sample of any article in the schedule be required, a quantity not exceeding the specified allowance, except with permission of the Principal Officers, may be granted. Upon exportation of goods from which second Samples have been drawn (except upon wines and spirits), the merchant must be called on to pay duty previously to the issue of the Locker's Order.

For further sampling, special application must be made to the Board.—B. M. 11th Oct., 1825.

SEIZURES—Rewards for.—To be distributed as the Lords of the Treasury, or Commissioners of Customs may see fit.—12 and 13 Vict. cap. 90, s. 27. *See* G. O. 23rd Dec., 1842; G. O. ~~1117~~, and ~~1117~~.

— *of Tobacco.*—The Name of the informer to be confidentially communicated in London to the Solicitor, at outports, to the Collector and Controller; and the informer's share of rewards to be paid through their hands, to detect collusion, should it exist.—G. O. ~~1117~~.

— The same rate of reward to be paid for seized Tobacco Stalks and Tobacco Stalk Flour as for sound unmanufactured Tobacco, viz., the legal proportion of 8s. 2½d. per lb., less 10 per cent.—G. O. ~~1117~~.

— *made by Inferior Officers* are not to be participated in by a Superior Officer, unless actually present or having given information thereon.—G. O. ~~1117~~.

— *of the Landing and Waterguard Departments.*—Packages not reported, or correctly described, the Officers of the waterguard are enjoined to seize, as also dutiable goods found in the baggage of the officers and crew examined on board; but when liability to seizure cannot be ascertained without examination, the rewards pertain to the Landing Officers.—B. M. 27th Feb., 1846; 18th Oct., 1832; and 31st Aug., 1847.

— Seizure and all other public monies to be brought to account on the day on which the same may be received.—G. O. ~~1117~~.

— *Regulations as to the Disposal of.*—B. O. 23rd Oct., 1832.

SEIZURE NOTES.—*Regulations respecting.*—B. M. 11th March, 1831.

SHIPPING BILLS, not to be accessible to the public.—B. M. 18th Oct., 1850.

SMUGGLING.—Persons concerned in importing prohibited or restricted goods shall forfeit treble the value of the goods, or 100%, notwithstanding that the goods may not have been unshipped.—12 and 13 Vict. cap. 90, s. 25.

— Masters of vessels becoming subject to summary proceedings before the magistrates, under 57th sec. 8 and 9 Vict. cap. 87, the proceedings in each case to be immediately and specially reported to the Board, notwithstanding the prior directions contained in G. O. ~~1117~~ by which returns were to be transmitted with the accounts of seizure to which they relate.—G. O. ~~1117~~.

SNUFF.—*Samples of.* See *Samples.*

- *Packages of, under the legal size, bond fide* for private use, regularly reported and consigned to the person for whose use it is intended, and application and proof being made by such person, and not by an agent, may be entered by special order of the Board of Customs in each case.—B. M. 1st Nov., 1826.
- *brought to the Queen's Warehouse* for security of duties, and Snuff seized which will not sell for the amount of duty, to be destroyed.—B. M. 22nd Nov., 1826; and 5th Jan., 1827.

SPIRITS.

- SPIRITS.—*British, Scotch, and Irish*, at the desire and risk of the distiller, and on payment of duties, before removal, upon deficiencies, may be removed from one part of the United Kingdom to any other part, and shall be treated in all respects as Spirits distilled in the country to which they may be removed.—11 and 12 Vict. cap. 122, s. 2.
- to be removed by sea, in casks containing at least 20 gallons.—S. 19. And persons arriving in this country from Scotland or Ireland with a less quantity than one gallon may be proceeded against under 8 and 9 Vict. cap. 87, s. 51 and 57.—G. O. 1849.
 - may be bottled in the warehouse, and afterwards removed for exportation, provided the Spirits be transferred in casks under bond from the Inland Revenue duty-free warehouse, in the names of the distillers by whom the Spirits were originally warehoused (and not in the name of a dealer), such bond to be cancelled on the receipt of a certificate from the Officers of Customs that the Spirits have been duly received into their custody.—T. O. 30th Jan., 1846.
 - British Brandy may be racked into casks of 15 gallons, for exportation to Mexico, Chili, and Peru, upon condition that the rectifier warehouse the Spirit for exportation only, with this revenue, previously compounding and racking.—B. M. 27th March, 1849.
 - British Rectified Spirits, not sweetened or mixed, may be deposited in Customs' Bonding warehouse, and mixed with Foreign Spirits for ships' stores.—B. M. 16th June, 1849.
 - mixed with Foreign Spirits, are to be treated as foreign, but duty is to be charged upon all deficiencies.

SPIRITS, *British*, continued :

No restriction to time for the exportation of British Spirits exists; but being entered with the Customs for that purpose, they may not be delivered for home use.—B. M. 5th Dec., 1838.

- for regulations respecting the importation of plain British Spirits from the Channel Islands, *see* p. 239.
- from the Isle of Man shall only be imported into the United Kingdom, to be warehoused for exportation, on forfeiture thereof.—8 and 9 Viet. cap. 86, s. 63.
- *No Foreign Spirits whereupon the Duty imposed by this Act shall have been paid in Ireland shall be brought or carried from Ireland into Scotland or England, and no Spirits whereupon such duty shall have been paid in Scotland shall be brought or carried from Scotland into England; and all such Spirits so brought shall be forfeited and may be seized.*—10 Vict. cap. 23, s. 7.
- No Spirits shall be removed from England into either Scotland or Ireland, Scotland into England or Ireland, or from Ireland into England or Scotland, *except such as shall have been duly warehoused, and which shall be in the warehouse at the time of such intended removal*; and all Spirits, when removed, shall be liable to the duty payable thereon in that part of the United Kingdom into which they shall have been so removed, if entered for home use therein.—10 Vict. cap. 23, s. 3.
- No such Spirits shall be removed from Scotland to England⁽¹⁾, or from England to Scotland, *except by sea*, all spirits removed contrary to the provisions of this Act shall be forfeited.—10 Vict. cap. 23, s. 4 and 6.
- No such spirits shall be removed, *unless in ships of 60 tons burden or upwards, nor unless in casks, or other vessels capable of containing 20 gallons at least, or in glass or stone bottles, not exceeding the size of quart bottles, being entered in the cargo-book of the ship.*—10 Vict. cap. 23, s. 5.
- *and Cordials in Cases* are to be warehoused in a separate room or vault from that in which wine is housed.—B. M. 9th May, 1844.

⁽¹⁾ With reference to the 8rd sect. of 10 Vict. cap. 23, the law officers of the Crown state that Foreign Spirits may not be removed from England to Scotland, except from the bonded warehouse.—T. O. 30th Sept. and G. O. 143.

SPIRITS, continued:

- imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other denomination, shall nevertheless be deemed to be Spirits or strong waters, and be subject to duty as such.—8 and 9 Vict. cap. 86, s. 134.
- No abatement of duties shall be made on account of damage received by Spirits found derelict, jetsam, flotsam, or wreck.—8 and 9 Vict. cap. 86, ss. 51 and 52.
- other than Rum of the British Possessions, may not be re-gauged at the request of importers or agents, to ascertain the rates of allowances they are entitled to; but only when required for actual delivery. The duty to be charged upon the quantity then ascertained, whether they be delivered immediately or not; but if they be not delivered within three months of the time of re-gauge, the importer may again have them re-gauged, and so on for every period of three months during which such Spirits shall remain in the warehouse.—12 and 13 Vict. cap. 90, s. 33.
- imported in casks capable of containing 20 gallons may be entered, although the casks may contain a less quantity, provided the Officers be satisfied that the deficiency has been caused by absorption or leakage, and not by abstraction.—G. O. 30th Dec., 1833.
- imported in packages *under the legal size*, may be entered by special permission of the Board provided that they are *bond fide* for private use, regularly inserted in the manifest and report, consigned to the person for whose use they are intended, and that the application and proof be made by such person, and not by an agent.—B. M. 11th July, 1826.
- *Brandy* in casks of *ten gallons* each may be imported from France and Spain, *as a special indulgence*, for the purpose of exportation, under the following conditions and restrictions, viz. :—
 - “ That permission be in each case obtained from the Commissioners of Customs in the first instance, and security, by bond, given by the parties for the due importation of the number of casks, specified in their application on board a certain vessel to be named by the parties, such vessel being square-rigged, or of the burthen of 70 tons or upwards.
 - “ That the Spirits be accompanied by a consular certificate, specifying the marks and number of the packages, the capacity of which shall in no case be less than 10 gallons.

SPIRITS, viz., *Brandy* continued:

"That it be a condition of the bond, that the goods shall be regularly *entered and warehoused for exportation only*, at a port approved for the warehousing of Spirits, to be also named in the bond; and

"That the goods shall, within three months from the date of importation, be re-shipped and exported to foreign parts, under the like security and regulations under which bonded goods are allowed to be exported." T. O. 15th and G. O. 19th Oct. 1831.

— may be exported to Mexico, Chili, or Peru, in casks containing not less than 15 gallons each.—G. O. 22nd Dec., 1827.

— *Geneva* may be imported in glass bottles containing not more than three pints each.—9 and 10 Vict. cap. 102.

— reduced with water in the bonding warehouses, not to be admitted for home use.—G. O. 1827 .

— *Strength of*.—The same principles of computation apply to under-proof Spirits as to over proof; charging the duty on hydrometer proof gallons only, when the fractions of a gallon amount to and exceed $\frac{1}{16}$ parts of a gallon, and disregarding all minor fractions, thus:

The contents of a cask being 117 gallons, and the strength 11·5 under-proof.

117	117
11·5	Deduct 13·455
585	103·545
1287	Being 103 gallons
13·455	hydrometer proof for duty.

The provisions and directions above mentioned are to be confined to Spirits imported in casks of 20 gallons; and all Spirits, whether in racked casks or ullages, containing less, should be charged on the strength to the tenth of a gallon.—G. O. 1825 , and 1827 .

— Importation, Exportation, and Home Consumption quantities are to be made up and recorded in proof gallons, by adding overproof to, and deducting under-proof, from the liquid quantities.—G. O. 1827 .

— in bottles to be charged on the strength to gills, and fractional parts exceeding one-half part, to be taken; not exceeding one half part, to be rejected.—G. O. 1827 .

SPIRITS, continued:

— The Controllers of accounts are to check the calculations of the gaugers as shewn on the re-gauge slips to ascertain that the proof gallons have been rightly deduced from the ullage, figuring their computations on the back of the slips and placing their initials thereto. They are also occasionally to refer to the Tables to verify the strength as shewn by the temperature and indication. G. O. 1157.

— *Cordials in Bottles* of the same apparent size and thickness; the Officers are to measure only one bottle in every three cases; and of Maraschino, one only in five cases. —B. M. 19th Aug., 1839.

— The following scale is to be adopted, in the measurement of bottles of Cordials of one and the same kind, each case being unpacked and counted as at present, *unless the goods be entered for exportation only*, in which latter case the preceding practice is not to be disturbed, viz. :—

In every 5 packages of the same mark	1
From 6 " to 11 inclusive	2
" 12 " " 18 " "	3
" 19 " " 26 " "	4
" 27 " " 35 " "	5
" 36 " " 45 " "	6
" 46 " " 56 " "	7
" 57 " " 68 " "	8
" 69 " " 81 " "	9
" 82 " " 95 " "	10
" 96 " " 110 " "	11

And at the rate of one in ten above the latter number.—
B. M. 21st Nov., 1849.

— *Deficiencies.*—The duty on deficiencies of Spirits arising from wastage in warehouses of *special security* is not legally chargeable under the 22nd Sect. of the Warehousing Act; but should any case of suspicion arise, in which the wastage has been out of ordinary course, the same is to be reported to the Board.—B. M. Feb. 22nd, 1828.

— The allowances on Spirits in warehouses *not of special security* are in future to be 3 per cent., instead of 3 gallons per cask; i.e., when the per centage calculation shows a deficiency of $2\frac{1}{2}$ gallons, 3 gallons to be allowed, when it shows from 2 to $2\frac{1}{2}$, 2 gallons only.—
G. O. 1175.

SPIRITS, *Deficiencies*, continued :

- An extra allowance is granted on Brandy, upon the special application of the parties, when the Spirits have been deposited in very damp vaults, or have remained for a long period in the bonding premises.—G. O. 1843.
- *on Geneva*, if not exceeding three gallons per cask, beyond the established allowances, when arising from natural causes, the duty may be remitted, as on like deficiencies in Brandy, allowed by G. O. 1843; and G. O. 1844.
- *for removal Coastwise*, are to be re-dipped, and gauged all round, both at the ports of shipment and of destination, it being understood that, notwithstanding any slight discrepancy in taking the dimensions of a cask at the port of receipt, which may alter the content not more than a gallon, the cask is to be considered to have been correctly gauged.—G. O. 1843.
- The abatement for duty allowed by the Minute of the 24th August, 1832, on the deficiency not exceeding 5-10ths of a gallon in Spirits removed coastwise, is to be made either in the liquid quantity, or in the strength, or in the quantity and strength conjointly, as the case may be.—B. M. 15th Oct., 1834.
- The dispatch letter to contain the date of original warehousing, the strength per cent., the name of the consignee, whether the Spirits have been once or twice sampled and when required, whether the Spirits were imported with, or without certificate.—B. O. 3rd Sept., 1832, and 17th Sept., 1839.
- *and Unmanufactured Tobacco* may be removed under bond from one warehouse to another, with a certificate from the proper Officer of Customs, specifying the purpose of removal, and accompanying the goods.—11 and 12 Vict. cap. 122, and G. O. 1848.
- Parties intending to remove Spirits or Tobacco, are required to deliver to the Collector and Controller of Customs one certificate or duplicate of the original entry, in case the whole of the goods are to be removed into the stock, custody, or possession of one party; or two or more certificates, if into the possession of two or more parties.—G. O. 1848, and 11 and 12 Vict. cap. 122.
- Snuff, Tobacco, and Tea, when removed for export, to be accompanied by an Officer in charge.—G. O. 24th Aug., 1843, and 28th Feb., 1846.

SPIRITS, continued :

- *sold at Custom-House Sales.*—A certificate signed by the Queen's warehousekeeper to be given to sanction the transit into the dealer's stock, in lieu of permit.—G. O. $\frac{192}{1848}$ and $\frac{111}{1848}$.
- *Seized and Condemned* at an outport shall be offered for sale at a price equivalent to the duty, and not realising that amount, to be offered for exportation; and should no bidding be then obtained, the Board's directions must be taken, the Officers reporting whether a sale might be effected at any other and what port, with the probable expenses incident to the removal of the goods.—B. M. 21st Nov., 1845.
- *Samples.*—Immediately prior to drawing samples, the casks of Spirits to be broken out from the places where they have been stowed, and to be rolled over, and made up for re-gauging and re-trying.—G. O. $\frac{106}{1844}$.
- of Wines and Spirits at the outports to be the same in quantity as in London, which is limited to 3 gills, notwithstanding the bottles used for sampling may be of greater content.—G. O. $\frac{15}{1847}$.
- The samples required from each package of Spirits removed coastwise are to be taken immediately before removal, and retained for a period of three months.—G. O. 1st May, 1832.
- When Spirits are intended to be cleared for home use, two samples, free of duty, are allowed, viz., one at the time of importation, and a second for the purpose of sale; a further sample, free of duty, is allowed, if entered for exportation, and the samples so drawn are not permitted to be returned into the casks.—G. O. 13th Feb., 1836.
- In the event of *two samples* having been drawn from Spirits removed coastwise, another sample may be allowed at the port of destination, for the purpose of sale, and a further sample, should the goods be thence exported, such samples in both cases to be *duty free*.—G. O. 10th Nov., 1841.
- *in the same Warehouse as Wine*, may be drawn off and mixed therewith, in the proportion of not more than ten gallons of brandy to one hundred gallons of wine.—8 and 9 Vict. cap. 91, s. 35.
- *may be Vatted* in the bonded warehouse.—B. M. 30th June, 1834. At the London, St. Katherine, and West India Docks.—B. M. 21st June, 1834. And *Foreign*

SPIRITS, *Vatted*, continued :

Rum with B. P. *Rum*, for exportation only.—B. M. 15th April, 1845. *Rum the produce of the different West India Colonies* in the bonded warehouses, and delivered for home use in legal quantities, on the import marks being effaced from the cask.—B. M. 20th and 25th April, 1834. *Rum the produce of B. P. within the limits of the E. I. Company's Charter, into which the importation of Foreign Spirits is prohibited, with Rum the produce of the British West India Islands*, both being certified as such produce respectively, which is to be brought to a separate account, and delivered in legal quantities for home use, exportation, or ships' stores.—G. O. 16th April, 1842.

- Vatting accounts for Wines or Spirits should be entered with a regular rotation number in the general numerical list of ships.—G. O. 14th 18.

- The following regulations are to be observed in respect of B. P. Spirits *vatted* under bond in warehouses *not of special security*, viz.:—

That all decreases before vatting be carried forward to the new vatting account.

That the duty be not charged for decrease until the clearance of the goods either for home use or for exportation; and that such parts of the decrease as shall be apportioned to the packages for clearance be then charged, subject to the following allowance:—

On B. P. Spirits, any loss considered by the Landing Surveyor not excessive, and abstraction be not suspected.—G. O. 20th June, 1837.

- *Bottled*. It shall be lawful to draw off in the warehouse any B. P. Rum into reputed quart bottles or reputed pint bottles, and any other Spirits into reputed quart bottles, under such regulations as the Commissioners of Customs shall direct, for the purpose only of exportation.—8 and 9 Vict. cap. 91, s. 35.

Regulations for Bottling Spirits in Bond.—1stly. A separate bonded vault is to be appropriated for that purpose.

2ndly. The Spirits to be drawn off into reputed quart or reputed pint bottles, and packed in cases containing not less than one dozen such quart, or two dozen such pint bottles each.

3rdly. No foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused, are to be used, unless the duties have been paid thereon.

SPIRITS, Bottled, continued :

4thly. If any surplus quantity or sediment remain in the cask, the duties to be immediately paid, or else the goods to be destroyed in the presence of the proper Officers.

5thly. The bottling to take place in the presence of the proper Officers, under the frequent superintendence of the Landing Surveyor.—G. O. 7th Sept., 1832; 4th March, 1834.

— Allowances on Exportation of.

For any time not exceeding 6 months . . .	1 gall.
Ex. 6 and not ex. 12 „ . . .	2 gall.
„ 12 „ 18 „ . . .	3 gall.
„ 18 „ 2 years . . .	4 gall.
„ 2 „ . . .	5 gall.

per cent. proof, and if the fractional part amounts to $\frac{1}{160}$ ths, 1 gallon to be allowed.—8 and 9 Vict. cap. 91, s. 46.

— racked. The following regulations are to be observed in the racking of Spirits:—1stly. That upon the racking of casks of Spirits into smaller casks, the deficiency be ascertained both before and after the operation, and apportioned to each of the new packages, any further loss which may take place previously to delivery being added to that before ascertained.

2ndly. That upon the delivery, for home consumption, of racked Spirits, except B. P. Rum, an allowance be made, in conformity with the G. O. 15th Jan., 1839; and any deficiency exceeding such allowance to be charged with duty.

3rdly. That upon such Spirits being delivered for exportation, the whole deficiency be allowed, in conformity with B. M. 29th Nov., 1836, unless the same be excessive.

4thly. That upon the delivery of racked B. P. Rum, for home consumption or exportation, the whole loss be allowed, unless excessive, agreeably to B. M. 29th Nov. 1836, and 14th June, 1837.—G. O. 1st March, 1842.

— Deficiencies apparent, or real, on Spirits for home use, arising from *racking into smaller casks*, whether occasioned by the subdivisions of fractional parts or other causes, in the operation of racking, to be charged with duty.—G. O. $\frac{1}{160}$ ths, and $\frac{1}{112}$ ths; but so as not to interfere with allowances and deficiencies acknowledged by the law or previous regulations of the service.—G. O. $\frac{6}{104}$ ths.

STATIONERY.—Allowances of, to Officers and Clerks.—G. O. 1813, 1817, and 1818.

STONE.—When the weight may be ascertained by measurement, the Landing Surveyors are to write in words at length the number of feet equal to a ton. With regard to Stone in blocks, shaped or rough scapled, the computation of 16 ft. to the ton to be deemed sufficient.—B. M. 30th April, 1844.

SUFFERANCE WHARVES and WAREHOUSES.—Additional privileges conceded, under the regulations contained in B. M. 28th Feb., 1851.

SUGAR.—No entries for Sugar are to be acted upon, when the deficiency in the quantity entered, and on which duty is paid, as compared with the landing or import quantity, is greater than 3 per cent. of the whole quantity.—B. M. 27th June, 1850.

— Molasses, imported from Calcutta, are to be carefully examined, and importations of a double character specially reported to the Board, with samples for analysis.—G. O. 1828.

— Warrants for Sugar to be used in distilleries should state in addition to the number of packages and the weight, the name of the warehouse from which the Sugar is to be removed, and the name of the distiller to whom it is to be carried.—G. O. 1817.

— in *Bags or Mats*, is to be taken into the warehouses direct, for the purpose of being sampled, weighed, and tared.—B. M. 10th May, 1822.

— Samples. See *Samples*.

— *Samples drawn for the Inspection of Customs.* The whole to be properly mixed previously to the Landing Surveyor's approval of quality. The dock companies allowed to pass entry for such; and the duty to be charged according to its descriptive quality.—B. O. 4th May, 1850.

— *Drawn samples* are not deemed deficiencies, but are to be charged with duty at the time the packages are delivered. And *sweepings of the Sugar warehouses* are to be charged with the molasses duty, subject to such allowance for dirt, &c., mixed therewith, as the proper Officers shall consider them entitled to.—B. M. 31st Aug., 1832.

— Imported for transshipment to other countries may be sampled agreeably to the conditions specified in B. M. 12th Oct., 1850.

SUGAR, continued :

— In weighing hogsheads, tierces, and chests, the 2 lbs. weight is the smallest to be used, but in weighing boxes, barrels, and bags, the 1 lb. weight must be employed.—B. M. 8th Jan., 1833.

— *Deficiencies on, in Warehouses of Special Security*, the duty to be charged on the weight actually delivered : and in *warehouses not of special security*, no greater abatement on account of deficiency shall be made than at the rate of 3 per cent. for the first three months, and 1 per cent. for every subsequent month, during which it shall have been warehoused.—8 and 9 Vict. cap. 91, s. 22. After the expiration of the first three months, no further allowance is to be made until the Sugar shall have remained therein a full month from the expiration of such period.—G. O. 7th Dec., 1838.

— From warehouses *not of special security, for exportation or for stores*, the same indulgence is to be granted as is allowed when taken out of such warehouses for home use.—T. O. 20th Nov., and G. O. 25th Nov., 1834.

— *Refined in Bond, Bastard Sugar and Molasses*.—In cases where the deficiencies occur in removal from one warehouse to another, they are to be charged with duty as follows :—Refined Sugar to pay duty as unrefined Sugar equal to white clayed ; bastard Sugar to be charged as Sugar not equal to white clayed ; and molasses to be charged as foreign molasses ; but deficiencies of bastard Sugar and molasses which may arise in the warehouse are not chargeable, if no fraud be suspected.—T. O. 18th Aug., 1844, and G. O. ¹³⁰/₁₈₄₇.

— *Deficiencies arising in the repacking of refined Sugar* to be charged with duty, unless relieved therefrom by a special order of the Board.—B. M. 6th March, 1848.

SUGAR REFINERIES.—The expense of Officers stationed thereat to be defrayed out of the Customs' Revenue.—T. O. 2nd Sept., 1850.

SUPERANNUATION ALLOWANCES.—The Superannuation allowance to be granted to such Officers and Clerks who shall have entered the Public Service *prior to the 5th day of August, 1829*, shall not exceed the following proportions, with reference to the amount of their salaries, and the periods of their services respectively, viz. :—

SUPERANNUATION, continued :

— To an Officer, Clerk, or person who shall have served—

Years.	Years.	.
10 and under 15,	not ex.	4-12ths of salary and emoluments.
15	" 20,	" 5-12ths " "
20	" 25,	" 6-12ths " "
25	" 30,	" 7-12ths " "
30	" 35,	" 8-12ths " "
35	" 40,	" 9-12ths " "
40	" 45,	" 10-12ths " "
45	" 50,	" 11-12ths " "

and for 50 years or upwards, any annual Allowance, not exceeding the net amount of the salary and emoluments of his office.

— To any Officer or Clerk who shall have entered the Public Service *subsequent to the 4th day of August, 1829*, any Superannuation or Allowance shall not exceed the following proportions, with reference to the amount of their salaries, and the periods of their services respectively, viz. :—

To an Officer, Clerk, or person who shall have served—

Years.	Years.	.
10 and under 17,	not ex.	3-12ths of salary and emoluments.
17	" 24,	" 4-12ths " "
24	" 31,	" 5-12ths " "
31	" 38,	" 6-12ths " "
38	" 45,	" 7-12ths " "
45, and upwards		" 8-12ths " "

and in no case shall any Superannuation or Allowance, exceeding two-thirds of the salary and emoluments of any such Officer, Clerk, or person be granted.—4 and 5 Wm. 4, cap. 24.

— Not assignable, and shall not be enforced in any court of law or equity.—13 and 14 Vict. cap. 95.

TALLOW.—The Officers are strictly enjoined accurately to examine the same before passing it for duty—a case having occurred at one of the outports, where Tallow had been passed as grease.—G. O. 1444.

— of and from a British Possession, the weights and tares may be taken from the wharfinger's accounts, similarly to free goods ; the Landing Officers taking care to check the same by re-weighing and re-taring a few casks on each entry.—B.O. 5th March, 1850, and 2nd April, 1851.

TEA.—The following regulations are to be observed on the importation and bonding of Tea:—

That the warehouses approved be exclusively appropriated for that purpose. That the article be weighed and examined at the time of importation, that the packages be "scribed" with a progressive number, the initials of the vessel's and master's names, and the gross landing weight; also that the duty be charged according to the quantity then ascertained. That no packages be divided into smaller packages (except for the purpose of stores), nor Tea of any sort or sorts be permitted to be mixed in the warehouse, either for home use or for exportation. That the packages be arranged in the warehouse by the occupier, according to their respective "chops" or "beds," so as to enable the Officers to select from each the required number for taring, and that the rule to be observed as to the number of chests to be turned out in each "chop" or "bed," of the same sized package and description of Tea, be as follows, viz.:—

1 to 5	} Chests of the same size and a like descrip- tion of Teas.	1 turned out
6 to 40		3 ditto
41 to 80		4 or 5 ditto
81 to 120		5 ditto
121 to 200		6 ditto
201 to 300		8 ditto
301 to 500		10 ditto
501 to 800		12 ditto
801 & upwards		16 ditto

That in addition to the tare, an allowance be made of 1 lb. on each package exceeding 28 lbs. gross for draft, to be deducted from the landing account. That Tea for exportation be previously weighed, and any deficiency charged with duty, unless such Tea be in a warehouse of special security. That for revenue purposes, Officers and merchants or proprietors of the goods may draw samples of Tea, not exceeding 3 ozs.—B. M. 10th July, 1834; and G. O. 17th Oct., 1834.

- imported in packages not exceeding 14 lbs., and which had not been originally packed either in China or India, to be in future weighed to the quarter of a pound and tared to the ounce.—B. M. 11th Feb., 1851.
- is allowed to be removed from the vessel to other docks in decked lighters only, under lock, and in charge of an Officer.—B. M. 16th Aug., 1834.

TEA, continued :

- *Removed under Bond* for exportation, to be accompanied by an Officer in charge.—B. M. 24th Aug., 1843, and 28th Feb., 1846.
- from the original ports of importation to any warehousing port in the United Kingdom, may be re-warehoused for home use, under the conditions specified in the G. O. 14th June, 1831, and 3rd Nov., 1832; and may be deposited in warehouses or floors approved for other goods.—G. O. 10th July, 1834.
- any small increase in weight, duty not to be charged.—B. M. 14th March, 1835.
- Re-weighing not to be recorded on letters of advice; but a red book to be issued by the Registrar, on receipt of the warrant and letter of advice for the record of the Landing Waiter.—B. M. 4th Sept., 1849.
- Re-weighing dispensed with, upon security being given to enter the goods for home use, and pay duty on original landing weight.—B. M. 7th Oct., 1834.
- for kiln-drying—regulations submitted governing its removal, duty, weight, and return to bond.—B. O. 18th Feb., 1850.

TOBACCO.—The Locker to see that a landing number be put upon every package, and to enter the same into a book with the manifest number, if any, in all future importations.—B. O. 12th March, 1850.

- In weighing, the scale is to preponderate on the weight side; 2 lbs. being deducted from the total weight, in cases where the package is above 450 lbs.; and 1 lb. where the package does not exceed that weight.—B. O. 10th April, 1833.
- When removed from the Queen's warehouse to the London Dock tobacco warehouse, an account of the separate weights of the packages is to be forwarded, and on arrival they are to be re-weighed gross to ascertain if any plunder has occurred.—B. O. 3rd Jan., 1851, No. 356.
- The net weighing may be deferred for an indefinite period, if required under the terms set forth in Minute of 22nd July, 1826, with regard to packages of segars.—B. M. 24th Sept., 1846.
- *Removed under Bond for Exportation* may be weighed at the port of dispatch; but upon re-weighing at the port of arrival, 1 lb. only is to be deducted from the weight in the preponderating scale.—G. O. †††.

TOBACCO, continued:

- to another Port.—Re-weighing dispensed with, provided the purchaser shall declare the Tobacco to be for home use, and give security to pay duty according to the weight ascertained at the time of removal.—B. M. 20th March, T. O. 12th Aug., and 19th Nov. 1831.
- One or more packages are to be occasionally re-weighed, previous to delivery, notwithstanding the parties may be entitled under the G. O. 26th Nov., 1833, to pay the duty upon the weight ascertained at the time of removal. And, in the event of there appearing to be an undue excess, it should be detained for the Board's directions.—G. O. 11th.
- *Sampling*.—After weighing, the importer may draw a sample from each package, not exceeding 4 lbs. The weight to be marked on a label attached to each sample, and signed with the Landing Waiter's initials. Upon return of the first sample, a second may be permitted under similar regulations, as also a third and a fourth; but no more. When returned, such samples to be weighed, allowing for natural waste, on the following scale. All further deficiency to be charged with duty, or an equal quantity of Tobacco to be returned by the importer:—
- | | | | | |
|---|-------------------|---|---|-------|
| If returned before the expiration of 3 months | | | | 4 oz. |
| 3 | and not exceeding | 4 | „ | 5 „ |
| 4 | „ | 5 | „ | 6 „ |
| 5 | „ | 6 | „ | 7 „ |
| | exceeding | 6 | „ | 8 „ |
- If the sample be not returned, when the package is re-weighed for home use, the weight thereof must be added to the duty weight; and when samples are returned, that the labels may not be made use of as a protection to smuggling, they are to be destroyed in the presence of the proper Officers.—B. M. 27th Dec., 1825; 25th Feb., 1832; and 15th Oct., 1846.
- *Samples of*, may be admitted to entry, provided the package contains different samples, not exceeding 2 lbs. in each parcel.—T. O. 30th Nov., 1822.
- In all entries and accounts, Tobacco unmanufactured is to be distinguished as “stemmed,” or “unstemmed.”—G. O. 11th.
- *Damaged*, cut off in the warehouse, is allowed to be exported, on being packed into casks, chests, or cases of the legal weight, and on the usual export bond being entered into.—B. O. 4th March, 1830.

TOBACCO, continued:

- *Stores injured, may be delivered for remanufacture, upon bond being given to return the same within a limited period.*—B. M. 6th Sept., 1833.
- *Outwards.*—The quantity of leaf Tobacco from which the manufactured article is made need not be stated in the entry.—G. O. 1745.
- *and Snuff, for exportation. See Spirits.*
- *Rent at Outports.*—The rent to be paid up every 5 years; or the Commissioners of Customs may dispose of the Tobacco.—8 and 9 Vict. cap. 91, s. 16.
- *Purchased at Custom House Sales, to be delivered to licensed manufactures only.*—G. O. 1746.
- *and Snuff seized, or brought to the Queen's warehouse for security of duties, which will not sell for the amount of the duties, to be destroyed.*—B. M. 22nd Nov., 1826, and 5th Jan., 1827.
- *Snuff, and Cigars, imported in illegal packages, may be released by the Board of Customs, without reference in each case to the Treasury.*—T. M. 22nd Feb., 1850.
- *the growth of, prohibited in Great Britain and the Channel Islands. See 12th Chas. II., cap. 34; 22nd Geo. III., cap. 73, and 1 and 2 Will. IV., cap. 13.*

TRANSHIPMENT. — *Regulations on Transhipment of Goods brought to this Country from Foreign Parts*⁽¹⁾.

1. All goods in transit to be in the position of goods entered for exportation only, and at the time of ship's report must be described by their specific name and declared "in transit;" no goods described under a general denomination, such as "Merchandise," or "Contents unknown," to be entitled to the privilege.
2. Constructive warehousing to be entirely abolished, and in lieu thereof, the following regulations adopted.
3. Report of the inward cargo to be made in duplicate, setting forth the marks and numbers, general description of the goods, consignee, &c.

⁽¹⁾ These regulations are at present applicable only to the ports of London, Liverpool, Southampton, Hull, and Goole. The Board requests that it be distinctly understood, that the measure is experimental, and that if advantage be taken to commit fraud, the regulations will be withdrawn.—B. M. 18th May, 1850.

TRANSHIPMENT, continued :

4. A transit bond to be entered into, either by the consignee of the import ship for the whole cargo, or by each consignee for his own particular goods, if so desired ; the bond to reach the integrity of the import as well as export transaction.

5. All goods to be endorsed on the export documents, as heretofore, except sugar, which is to be distinguished as refined or unrefined ; and also manufactures of silk, which, as well as other manufactured goods, are to be endorsed, formally and duly, and one value given for the whole ; the cocket and bill and bond note, and also one copy of inward report, to be forwarded to the Registrar for the station where the export vessel is lying ; the address of the shipper to appear on the cocket and bill, and that of the surety on the bond note.—Transshipment cockets to be of a different form to others, and none but Transshipment goods to be endorsed thereon.

6. On the Registrar receiving the cocket and bill, he shall compare the same with the inward report, and, finding them to correspond, shall issue his order for the delivery of the goods from the import vessel into the custody of the licensed lighterman named, and also in charge of a Tide Waiter, for the purpose of being conveyed to the dock or station designated. The registrar to mark on the report against the said goods the day and hour on which such order issued, and also the name of the export ship ⁽¹⁾.

7. On the goods arriving at the docks, the Tide Waiter is not to leave his charge, but the lighterman or merchant is to acquaint the Registrar, on which the Registrar is to sign the cocket and bill, as has hitherto been done by the Warehouse-keeper, adding the hour as well as the day of such certification ; the cocket and bill is then to be forwarded to the Searcher for the station where the export vessel is lying, or if he is already sufficiently employed, the Registrar is to appoint a Searcher for the particular duty, but observing that under no circumstances whatever is the cocket and bill

(1) If there are several export ships taking parts of the cargo of one import vessel, it will be requisite that a copy of the inward report should be sent to every dock or station where an export vessel lies ; but it would only be required in respect of the goods to be transhipped, and should be copied by the merchant from the Long Room Report, and signed by the Clerk of the Inward Report Office.

TRANSHIPMENT, continued :

to be given out of the hands of the Customs' Officers. The Registrar is to retain the bond note and report and proceed in the same manner with every cocket and bill presented to him, writing off the export ship against the inward report.

8. On the Searcher receiving the cocket and bill, he is forthwith to visit the lighter, and, if no unnecessary delay has taken place, he may, if he see fit, at once issue the pricking note, authorising the delivery of the goods into the export vessel, and at any time during the operation make such examination of the goods as will satisfy him as to their general identity, but is not called on to make any detailed examination of any particular package, unless suspicion exists, in which case he is immediately to communicate the same to the Landing Surveyor for the station, and take his directions thereon.

9. When it shall be necessary to examine any package of silks or other delicate goods, the merchant to be called on to make the necessary arrangements for so doing, if such should not exist at the station, and also to bear every expense incurred.

10. The merchant to make application for an Officer to go in charge of every description of goods entered for transit, the expense attending the employment of such Officer to be borne by the merchant commencing pay from the time of the Officer's appointment, at the rate of 6*d.* per hour, until the goods are finally taken on board the export ship, a deposit to be made in every case, or a general deposit to be made, as is the method with the dock companies, in regard of charges for the shipment of goods; but the following articles subject to high duties, viz., wine, spirits, tea, tobacco in cases and boxes, bales, or serons, shall be conveyed in deck craft only, secured under the Crown's locks.

11. Where the goods are conveyed by lighter, they are to be taken to the Searcher on the station where the export vessel is lying, within 24 hours in London and 12 hours at the outports; goods not so taken within such space of time to be subjected to more extended examination.

12. In order that Transhipment may be confined to *bond fide* transactions, and that lighters may not be floating warehouses for unexamined goods, 6 days will be allowed for the completion of Transhipments for all

TRANSHIPMENT, continued:

goods except for silks, spirits, wines, nutmegs, tea, and tobacco, for which 3 days only will be allowed; if at the expiration of the times specified the shipment of the goods on board the export vessel shall not have commenced, the Searcher is to refuse to certify to them as a Transhipment, and shall call on the parties to warehouse them for exportation only, and the goods to be dealt with as if so originally entered.

13. Provided that goods be unavoidably shut out from the vessel for which they were originally entered to be exported and another export vessel be ready to take the same, they may be short shipped on the first documents, and on fresh bond and cocket issuing, a second term of time equal to the first may be granted for taking the goods on board the second vessel, but no second transfer to be allowed.

14. Where vessels are lying alongside each other, and the entire cargoes are to be taken out of the one vessel, and put into the other, the Registrar shall specially appoint an Officer to superintend the transaction, such Officer to be furnished with the report inwards, and cockets and bill for the export vessel, and to check the documents with each other, and see that the facts of the case agree with the particulars endorsed. During the transit of the cargoes, which are to be tallied out of the one vessel and into the other by different Tide Waiters, the proper Officer is to make such casual examination as will enable him to satisfy himself of the general integrity of the transaction, recording on the shipping bill the nature and extent of such examination; should it be requisite to examine goods of a delicate nature, such as silks, &c., they may be examined in the cabin of the ship, if fit for such purpose and with the captain's consent, and his finding the means of properly opening and closing the package, otherwise the goods are to be sent to the nearest examining floor for examination, in charge of a Tide Waiter, at the merchant's expense.

15. When the goods are duly shipped in the export vessel, the Searcher is to certify to the same, and forward the cocket and bill to the clearing office in the usual manner.

16. When the export vessel or vessels have left the docks or river, the Registrar shall forward his copy of the inward report, with the names of the export ships endorsed thereon (as before directed) to the office

TRANSHIPMENT, continued:

Searcher in town, who shall attach the same to the vessel's file of bills, which are to pass over to the Examiner in the usual course for jerquing, and from the bills so jerqued, the accounts for statistical purposes are to be compiled. A Blue Book with a short copy to be forwarded by the Searcher to the Jerquer.

17. All Transhipments to be confined to the times specified in 110th section of the Regulation Act, and no Transhipment operations to be continued after dark, unless with the express sanction of the Board or Principal Officers at an out-port.

18. In every case of Transhipment, the export vessel not to be of less than 60 tons register.

19. These regulations supersede all others on the subject, including G. O. 7th Oct. 1845.

20. No Transhipment to take place in the river below Deptford Creek, and when practicable, the Tide Waiters are to be relieved every eight hours during the winter, and every twelve hours in summer, and no lighter or lug boat is to convey transit goods unless a proper shelter be constructed therein to protect the Tide Waiters from the inclemency of the weather.

The above regulations to be rigidly adhered to, and not departed from in principle, unless with the express sanction of the Board. The heads of departments at the outports to be responsible that the principles are so applied, and to decide and arrange such matters of detail as may be required to meet the localities and establishments of their different ports, observing that where lighters are not used, and goods are of necessity conveyed from the import to the export vessel by cart or van, such goods are in every instance to be accompanied by a Cart Follower, the merchant paying the expense thereof.

TURPENTINE, Oil or Spirits of.—Particular examination should be made, and importations of a suspicious character specially represented to the Board, with a sample of the article.—G. O. 1843.

— *Sweepings.*—The Tide Surveyor clearing the ship to examine and discharge.—B. O. 5th Feb., 1850.

TYPES, Old, from the British Colonies, may be delivered free, on written application to the Principal Officers at the respective stations, stating the name of the importing

TYPES, continued:

vessel, with the marks and numbers of the packages, proof being afforded that the Old Types are of British manufacture, and that their return is accompanied by an order for a supply of New Types.—B. M. 11th Sept., 1827.

VATTING.—See *Spirits*, p. 301.

VESSELS.—*Working before or after the Legal Hours*.—The Board will not grant permission for any Vessel arriving from foreign ports to work the cargo before or after the hours, except in cases of leak or other accident, from which the Vessel or cargo may be in danger of receiving injury; or in cases of Vessels arriving late in the season from North America, or the North of Europe, under previous engagements to make another voyage during the same season.—G. O. 16th Sept., 1824. See also p. 318 for Vessels with wood goods from the British Possessions.

- *Store Spars*.—All descriptions of Ships are allowed to carry a duplicate of their spars and boats' oars (either rough or dressed, at the option of the masters), except the lower masts and bowsprit.—G. O. 11th Feb., 1834.
- *Licences*.—For regulations and limitations respecting, see 12 and 13 Vict. cap. 90, ss. 16 to 24, and G. O. 11th Feb., 1834.
- *Seized Stores and Materials of*.—An account to be rendered by the Coast-guard to the Customs.—B. M. 9th Jan., 1834.
- used in the removal of uncustomed or prohibited goods, are liable to seizure; but the penalty is not to exceed 1000*l*.—12 and 13 Vict. cap. 90 s. 22.
- *Foreign*, resorting to the coasts of the United Kingdom, for the purpose of fishing, to be looked after, and such quantity of spirits as may exceed a fair allowance for present use is to be secured in the Queen's warehouse until the vessel's departure.—G. O. 4th Feb., 1842.
- *clearing of*.—Goods brought from Steam-vessels to the Queen's warehouse, upon which detention has been placed by the master or his broker, cannot be delivered without previous production of a bill and receipt for the payment of freight and disbursements thereon.—B. O. 31st July, and 21st Aug., 1835.

VESSELS, continued :

- *clearing out with Passengers' Baggage and Stores only.*
— Master to produce his receipt for light dues, and in case of refusal, the circumstances to be laid before the Board and Trinity Corporation; but the clearance not to be withheld.—G. O. 14th Oct., 1834.
- *clearing out with Convicts, Troops, &c.*—Regulations in regard to Stores.—G. O. 17th Sept., 1834.
- *Outward bound*, may take in goods from lighters from sunrise to sunset.—B. M. 18th July, 1829.

WASTE PAPER, useless Books and Documents accumulated at the outports—how to be disposed of.—G. O. 10th May, 1842.

WATCHES.—When information as to their genuineness is desired, the parties should be requested to apply no test that may injure them; but in the event of such a test being necessary, the Board's sanction is to be first obtained.—B. O. 9th Feb., 1850.

WEIGHTS and MEASURES, used by Officers of Customs, whether Crown property, or belonging to any corporation or individual, are not required to be stamped; and the practice of charging duties on the heaped bushel to be adhered to.—G. O. 3rd Jan., 1835.

WINE, from warehouses *not* of special security, for home use—allowances on, viz. :

For any period	On casks containing less than 30 gallons.	On casks 30 and not exceeding 70 gallons.	On casks of 70 galls. & upwards
	per cent.	per cent.	per cent.
Not exceeding 1 year	2	1½	1
Exceeding 1 and not ex. . 2 "	4	3	2
" 2 " 3 "	6	4½	3
" 3 " 4 "	8	6	4
" 4 " 5 "	10	7½	5
" 5 " 6 "	12	9	6
" 6 " 7 "	14	10½	7
" 7 " 8 "	16	12	8
" 8 " 9 "	18	13½	9
" 9 " 10 "	20	15	10
Total allowance not to exceed . .	5 gallons	7 gallons	9 gallons

The duty is to be remitted on deficiencies of wine in warehouse to the extent of 2 per cent. additional to the

WINE allowances, continued:

- above on the ullage content of each cask, without application to the Board, provided such deficiencies have arisen from natural causes.—G. O. 1841.
- No allowance is to be made for the fractional part of a gallon, unless it amounts to $\frac{1}{16}$ parts, in which case one gallon may be allowed.—G. O. 1843.
- on exportation from warehouses *not* of special security.—See p. 43.
- from warehouses of special security, for home use.—See p. 36.
- in cases, may not be warehoused in the same room with spirits and cordials.—B. O. 9th May, 1844.
- No alteration shall be made in any packages of Wine, either in bottling, drawing off⁽¹⁾, mixing, or filling up, except after due notice, and under such regulations as the Commissioners of Customs shall direct⁽²⁾.—8 and 9 Vict. cap. 91, s. 36.
- *Racked*—Upon the delivery for home consumption or exportation, of Wines racked, the allowances sanctioned by the 46th sect. of 8 and 9 Vict. cap. 91, and the Board's Minute of the 29th Nov., 1836, are to be made, and any loss exceeding such allowances is to be charged with duty.—G. O. 1st March, 1842.
- Upon racking casks of Wine into smaller casks, the deficiency must be ascertained both before and after the operation, and apportioned to each of the new packages. Any further loss which may take place previous to delivery must be added to that before ascertained.—G. O. 1st March, 1842.
- *Fortifying; Filling up; Racking off Lees, Vatting, &c.*—See pp. 41 and 302.

(1) Wine may be drawn off into stone bottles of 4 or 5 gallons for exportation, upon special application to the Board in each instance.—B. O. 14th Jan., 1845, No. 357.

(2) It is the practice, upon application to the Board in each instance, to permit Wines of the same sort, entry, mark, and brand, to be vatted and returned to the original entry, without erasing the import marks and brands.

Wines of different sorts, upon application in each instance to the Board, may be mixed for the purpose of exportation only,—all import marks and brands to be effaced from the casks.

Wine may be bottled in the warehouse in half-pint bottles for exportation only, by application to the Board in each case.

WINE, continued :

- *Unsound* ⁽¹⁾, may be cleared, on payment of the vinegar duty, under authority of Treasury Order, provided vinegar or salt crude, in the following proportions, be mixed with the Wine ; viz. :—

4	galls. vinegar or 2 lbs. salt to a pipe of Wine.
2	„ 1 „ hogshead do.
1	„ „ quarter-cask do.

The duty is to be paid on the re-gauged quantity.

- *in Bottles*, duty to be charged on the actual number of full bottles, including that which is open for tasting.—B. O. 22nd Nov., 1826.
- Unless the Officers have reason to suspect that they contain spirits, cordials, or other articles chargeable with a different rate of duty, bottles entered as containing wine are not to be opened.—G. O. 26th March, 1836.
- *for Naval Officers shipped on Drawback*.—The Examiner to exercise a check upon the quantities so shipped on account of each officer ; and in the event of the authorised allowances being in any instance exceeded the circumstance to be reported to the Board.—B. M. Aug. 28th 1851.
- *entered for Exportation* shall not be examined by the Searchers, unless in the presence of the merchant, his agent, or (in their absence) an officer of the dock company. In the case of *Bottled Wine* intended to be shipped in the same docks in which it has been bottled, the Searchers are to make the examination at the time of the packing, provided the exporter request the same ; and when bottled Wine is to be removed to another station for shipment, the gauger under whose supervision the Wine is packed may certify the quantity on the cocket and bill, the packages be removed to the place of shipment in charge of licensed carmen, and no re-examination be required of such Wine to a greater extent than one or two packages out of each shipment, unless suspicion of fraud is entertained.—B. M. 19th Dec., 1845.

WOOD.—*All Vessels with Wood Goods from the British Possessions in North America and India* are allowed to discharge their cargoes from 6 A.M. until 6 P.M. from the 21st March to the 21st September ; and from sun-

(¹) Wine in bottles, having become foul, may be disgorged, or started into casks, fined and re-bottled, on special application to the Board of Customs.

Wood, continued :

- rise to sunset from the 21st September to the 21st March, upon condition that such portions of the cargoes as may be unshipped before and after the hours of attendance of the Landing Officers be kept in view and in charge of the Tide Waiters, until duly cleared, a deposit being required of the parties to remunerate the Tide Waiters at the rate of 6*d.* per hour, in conformity with the regulations of the General Order *r111*, it being understood that, by special request of the parties, and with the sanction of the Board, if in London, or of the Collector and Controller, if at an out-port, the Landing Officers shall attend to take account of the goods at extra hours; a deposit being required for payment of such Officers at the regulated rates.—G. O. *r111*, *r111*, and *r111*.
- *Battens and Deals*, on the identity being preserved, may be sawn in bond.—B. M. 21st Nov., 1833.
- *Mahogany*, warehoused for exportation only, may not be taken out of bond for reduction to veneers.—B. O. 29th Nov., 1849.
- *Firewood* may be framed whole, and subsequently reduced.—B. O. 14th Oct., 1843, and 11th Sept., 1844.
- Deal Ends, and Wood Goods generally, not worth the duty, may be reduced to firewood.—G. O. 20th June, 1824; B. M. 28th Sept., 1821.
- Deals, boards, and batten ends may be reduced to firewood, by splitting into 2 pieces, when not exceeding 12 inches in length; deals into 3, boards and battens into 2 pieces, when not exceeding 18 inches in length; and generally by so reducing the Wood that it shall be fitted for no other useful purpose.—G. O. *r111* and *r111*.
- The fathom of firewood to be 6 feet wide, 6 feet high, and 6 feet long.—B. M. 2nd Sept., 1830.
- When the amount of excess on firewood shall not exceed one-fifth of the entire quantity reported, the same may be delivered without amendment of report.—G. O. 18th Oct., 1843.
- *Lathwood and Firewood*. The Wood Farm Officers are empowered to exercise a discretionary power in allowing any lighter to be cleared, and in giving the merchant credit for a small post-entry not exceeding 2 fathoms on each prime entry; the Registrar taking care to call upon the party in the usual manner for the prompt payment of the duties due thereon.—B. M. 22nd May, 1851.

Wood, continued :

- The number and content only of *British Colonial Timber*, and not the length, and sides of each piece, as in the case of Foreign Timber, is required to be recorded in the landing book.—G. O. $\frac{1}{1117}$.
- All sawn or hewn timber, wood, plank, or thick stuff, of 8 inches or upwards on the smallest side, not being Wood planed, or otherwise prepared for use, to be charged with duty as hewn.—G. O. $\frac{1}{1117}$.
- Timber and Wood 8 inches square and upwards, and not exceeding 10 feet in length; and round Wood 9 inches in diameter and upwards, and not exceeding 10 feet in length, are to be measured according to the following regulations, viz., the length of each piece to half a foot; and the breadth and thickness of square, and the diameter of round timber to a quarter of an inch, the content being computed to half a foot.—G. O. $\frac{1}{1117}$.
- Timber or Wood, sawn, split, or hewn of a triangular form, measuring 9 inches or upwards from the centre of a circular base to the apex; and pieces measuring 8 inches or upwards to the apex from the centre of a straight base, not being planed or otherwise dressed, may be admitted as hewn.—G. O. $\frac{1}{1117}$.
- Timber of Irregular Dimensions, intended for Railway Sleepers, when not exceeding 2 cubic feet in content, to be taken account of as directed by the 7th section of the Timber Measurer's Instructions; when they exceed 2 feet, and do not exceed 5 feet in content, to be treated in conformity with the 17th and 23rd sections of the said Instructions; exceeding 5 feet in content, and not exceeding 10 feet in length, and being 8 inches square, and round Wood 9 inches in diameter and upwards, the same is to be dealt with agreeably to G. O. $\frac{1}{1117}$.—G. O. $\frac{1}{1117}$.
- Railway Sleepers.—By G. O. $\frac{1}{1117}$ and $\frac{1}{1117}$, it is directed that when particulars of the cargo or entry are endorsed upon the duty-paid or bonding warrants, railway sleepers may be computed from the average measurement of 120 pieces of each description after the following methods; taking care that when warehoused, the ship's name and date, or rotation number, be so marked upon each pile or assortment in the bonding yards as to prevent irregularities in the delivery; and that the particulars thereof be recorded in the landing and Locker's books, so that quantities for delivery may be estimated on the landing content.

Wood, continued:

When not exceeding
2 ft. in content,

Exceeding 2 and not
exceeding 5 ft. in con-
tent,

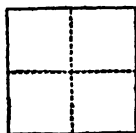
Exceeding 5 ft. in
content and not exceed-
ing 10 ft. in length;
being 8 in. square, or
9 in. in diameter, if
round Wood, and up-
wards,

By cubing in pile.

Length to be taken to the
fourth and content to the
tenth part of a foot, as di-
rected in reference to dia-
grams D, E, F, and G.

Length, and also content to
be taken to half a foot,
after the directions ap-
pended to diagrams A, B,
and C.

Thickness
10 $\frac{1}{2}$ inches.



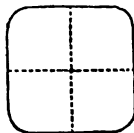
Breadth
10 inches.

A.
(Per G. O. $\frac{11\frac{1}{2}}{128}$.)



Length 9 $\frac{1}{2}$ feet.

Thickness
10 $\frac{1}{2}$ inches.



Breadth
10 inches.

B.
(Per G. O. $\frac{32}{128}$.)



Length 9 $\frac{1}{2}$ feet.

Wood, continued :

- In ascertaining the dimensions of Timber and Wood similar to diagrams A and B, 8 inches square and upwards, not exceeding 10 feet in length, and exceeding 5 feet in content; take the length to half a foot, the breadth and thickness to the quarter of an inch, and compute the content to one-half of a cubic foot.

Operation by the Sliding Rule.—Set $10\frac{1}{2}$ inches, the thickness, on the inverted line E, to 10, the breadth in inches, on the line C; then opposite to $9\frac{1}{2}$ feet, the length on the line A, will be found $6\frac{1}{2}$, the content in cubic feet on the line B, in both the above cases.

C.

(Per G. O. $\frac{132}{1845}$.)

Diameter $10\frac{1}{2}$ inches.



Length 9 feet.

- In ascertaining the dimensions of round Wood 9 inches in diameter, or 7 inches in quarter girt and upwards, exceeding 5 feet in content and not exceeding 10 feet in length, take the length to half a foot, the diameter or quarter girt to the quarter of an inch, and compute the content to one-half of a cubic foot.

Operation by the Sliding Rule.—Set 9, the length in feet, on the C, to the gauge point 13.54 on the line D; then against $10\frac{1}{2}$ inches, the diameter on the same line D, you will find $5\frac{1}{2}$, the content in cubic feet on the line C.

N. B.—Pieces of Wood regularly round similar to diagram C, may be measured by the diameter: but when the pieces are irregularly round, they must be measured by the girt.

Perpendicular
 $6\frac{1}{2}$ inches.

D.

(Per G. O. $\frac{132}{1845}$.)



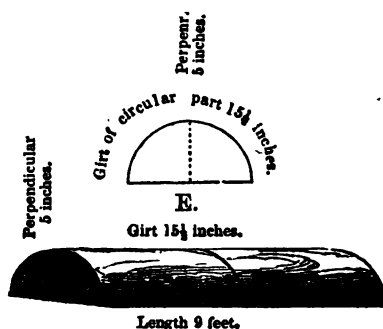
Base 11 in.

$\frac{1}{4}$ an inch defective angle.
Length $8\frac{1}{2}$ feet.

Wood, continued:

- In ascertaining the dimensions of sleepers of a triangular form, exceeding 2 feet in content, the length is to be taken to the quarter of a foot, the perpendicular height to the quarter of an inch (adding thereto the height of the defective angle, which together will constitute the entire perpendicular height), and one half the base to the quarter of an inch, computing the content to the tenth of a cubic foot.

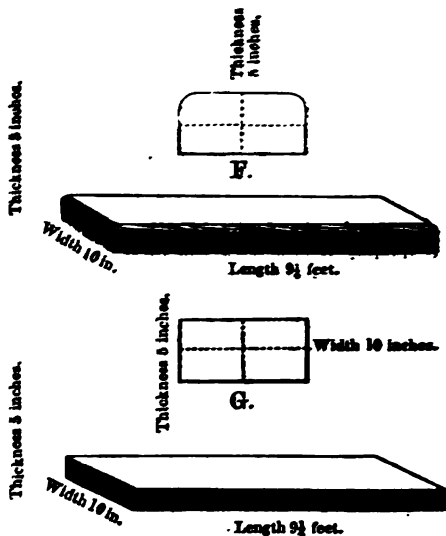
Operation by the Sliding Rule.—Set $6\frac{1}{2}$ inches (the perpendicular height with the defective angle added) on the inverted line E, to $5\frac{1}{2}$ inches (one-half the base) on the line C; then opposite $8\frac{1}{2}$, the length in feet, on the line A, will be found $2\frac{2}{10}$ ths, on the line B, the content in cubic feet.



- In ascertaining the dimensions of semicircular sleepers, the length is to be taken to the quarter of a foot; half the girt of the circular part, and the perpendicular height to the quarter of an inch, computing the content to the tenth of a cubic foot.

Operation by the Sliding Rule.—Set $7\frac{1}{2}$ inches, half the girt of the circular part, on the inverted line E, to 5 inches, the perpendicular height, on the line C; then opposite to 9 feet, the length, on the line A, will be found $2\frac{4}{10}$ ths, the content in cubic feet on the line B.

WOOD, continued :



- In ascertaining the dimensions of sleepers similar to diagrams F and G, exceeding two feet content, take the length to the quarter of a foot, the width and thickness (in each case) to the quarter of an inch (observing that no allowance is to be made for defective angles) and compute the cubical content to the tenth of a foot.

Operation by the Sliding Rule.—Set 10 inches, the width on the inverted line E, to 5 inches, the thickness on the line C; then opposite to 9½ feet, the length on the line A, will be found $3\frac{2}{10}$ on the line B, the content in cubic feet in both cases.

- Upon the several importers of railway sleepers endorsing upon the entries in the first instance, the particulars of the cargo, with a view of enabling the discharging Officers to classify and take the measurement and tale of the same on landing, 120 pieces of each assortment may be taken indiscriminately and at different periods during the discharge, and measured separately, in conformity with the General Orders,

Wood, continued :

~~1844~~ and ~~1844~~, observing that when the pieces are of a triangular form and exceed 2 feet in content, they are to be measured in the manner pointed out in the General Order ~~1844~~, and the whole cargo computed and delivered according to the average content of each assortment thus obtained; should any part of the cargo, however, be entered to be warehoused, each piece so entered, if exceeding 2 feet in content, is to be measured singly, and the number and content scribed thereon.—G. O. ~~1847~~.

— *Oak Knees*.—The fraction of half a foot in content to be charged on all under 5 feet, and thrown off when measuring 5 feet and upwards.

— *for the Admiralty*.—Regulations respecting the landing, &c.—B. M. 11th Feb., 1851.

Wool, Sheep's.—In the export returns, to be described on the shipping bills whether the produce of British Colonies and Possessions, or of foreign countries.—G. O. ~~1844~~.

— Cotton, to be described in the shipping bills as American, Brazilian, Egyptian, East Indian, or under such other denomination as shall correctly indicate its growth.—G. O. ~~1844~~.

WRECKED GOODS (¹).—*Regulations to be observed* in respect to all articles found, Wreck or Derelict, in the United Kingdom (except Scotland) since the passing of the Act, 9 and 10 Vict. cap. 99 :—

1st. Goods not liable to duty, delivered into the charge of the Customs or of the Coast Guard, are to be transferred, under the directions of the respective Collectors and Controllers, into the custody of the Receivers appointed at, or within their ports; but goods subject to duty to be retained for payment of the same, the Collectors and Controllers apprising the Receiver thereof in every case,

2nd. In cases of goods lodged with the Receiver, the Collector and Controller are to apprise that Officer of the amount of duty to which the same are liable, whether the value of such goods be trifling or other-

(¹) The Act for Consolidating and Amending the Laws relating to Wreck and Salvage, will be found at p. 179.

WRECKED GOODS, continued:

wise, and the Receiver is to pay the duty out of the proceeds of the sale of the goods.

3rd. In cases of goods lodged with the Collector or Controller, which remained unclaimed at the time of delivery to the Receiver for sale, those Officers are to acquaint the Receiver with the amount or rate of duty due thereon, in order that the same may in like manner be deducted from the proceeds.—G. O. 1144.

— Foreign goods saved from wrecked vessels and landed, may be shipped in a coasting vessel from the port at which they had been so landed to the port of original destination, a proper account being taken and forwarded in the usual manner, although such vessels may have other goods on board.—G. O. 4th Feb., 1834.

— Vessels wrecked on their *homeward voyages*, if the parties are desirous of having the cargoes forwarded to the port of destination, the Collector or Controller may allow the re-shipment thereof, taking care that previously to the delivery, an accurate account (where practicable) be taken of the marks, numbers, and contents of the cargo, and that security, by bond, in the full amount of the duties, be given for the delivery thereof into the custody of the proper Officers at the destined port; the account to be transmitted by post to the Collector and Controller of such port, in order that upon the arrival of the vessel bringing the same, the usual proceedings on the importation of goods may take place; and the latter Officers are to take care to apprise the Collector and Controller at the port of removal, when the goods shall have been duly landed, or otherwise, in the same manner as is observed in the case of goods removed from port to port under the warehousing regulations.

When from particular circumstances the quantity and quality of the goods cannot be accurately ascertained, and the penalty of the bond be calculated, the goods are to be accompanied by trusty Tide Waiters, at the expense of the Crown, the Collector and Controller furnishing by post all the particulars of the goods in their power, to the Collector and Controller at the port of destination, who are to take care that the Tide Waiters return to their proper duty as soon as practicable.—G. O. 1st Feb., 1841.

WRECKED GOODS, continued:

- Vessels wrecked at an outpost on their *outward voyages*, where the parties are desirous to have the goods sent back to the shipping port, the Collector and Controller may allow the re-shipment, under proper precautions, without waiting the Board's previous permission in each case; but they are forthwith to report their proceedings, that the Board may give such further directions as the circumstances may require; where, however, the parties are desirous of re-shipping the cargo on board other vessels, for the place of their original destination, the previous order of the Board is to be obtained.—G. O. 29th April, 1819.

YACHT CLUB (Russian and American), Vessels belonging to, are to have the same privileges at the ports in this country as are granted to those of the British Clubs.
—T. O. 14th Oct., G. O. 1817 and 1818.

- Harwich ditto, G. O. 1818.

- The Royal St. George's to enjoy equal privileges with those granted to other Royal Yacht Clubs. The several secretaries to be requested to forward annually a list of the names, tonnage, and description of each Yacht, with the names of the owners.—G. O. 1818.
-

THE
OUTPORTS OF THE UNITED KINGDOM,
 ALPHABETICALLY CLASSIFIED;
 WITH THEIR RESPECTIVE SUBPORTS AND CREEKS;
 AND THE NAMES OF THE
 COLLECTORS, CONTROLLERS, LANDING SURVEYORS,
 CLERKS, TIDE SURVEYORS,
 AND OTHER OFFICERS OF CUSTOMS STATIONED THEREAT.

[Corrected to the 5th Sept., 1851.]

FIRST CLASS PORTS.

BRISTOL.

Collector.—John Ker

Controller.—William H. Buckle

Long Room Clerks.

John Turner
 Thomas B. Miller
 Richard Jones

Henry Croft
 Thos. W. Rawle
 James Davis

Daniel S. Wilmot
 Thos. F. Gilbert

Landing Surveyors.

James Cleland

James Ormsby

William Hussey

Searchers.

Michael Shilstone
 Michael Tisdall
 W. C. Stephens
 Henry Peters
 Frederick Lewin

John M. Jacobs
 Joseph Cozens
 John Hassell
 Henry T. Quinton

Oliver G. Lowe
 John W. L. Smith
 Jonathan Rothwell
 Charles Jackson

Controller of Accounts and Jerguer.—William Caird

Warehousekeeper.—William C. Stiles

Clerks for General Business.

Peter Pope
 Thomas Martin

Samuel Toleman
 John Werrett

Hamlet Corrigan
 Charles Jarvis

Superintendent of Lockers.—John Martin

Tide Surveyors.

Edward Morgan

John Fairbairn

Elias C. Lawrence

CHIEF : Uphill. P. C. Officer.—William Richardson

Inspecting Commander of Coast Guard.—Capt. John G. MacKennis

DUBLIN.

Collector.—Samuel Price Edwards*Controller.*—James McCaskey*Long Room Clerks.*

Eyre W. Preston
Thomas Clouston
Michael Laffan
James McAllister

James E. C. Lewin
Michael B. Stavely
John B. Scott

John F. Kelly
John O'rean
Nicholas Loughnan

Clerk for Law Business.—John Tew*Landing Surveyors.*

Robert Forster

Edmund Connell

Searchers.

Nathaniel Crampton
Nicholas Halpin
Wm. W. Godfrey
Thomas Dance

Thomas Dysart
Richard Bowden
Arundel Carpenter
Ignatius W. Kelly

William A. Dunne
Chas. S. Adams
John Abraham
John G. Macfie

Controller of Accounts and Jerquer.—John Sheppard.*Warehousekeeper.*—George Hodgson.*Clerks for General Business.*

William Macready
George Brereton
Chas. C. Ryan

James White
Patrick Ryan

Timber Measurer.—William Gray.*Superintending Locker and Appointer of Weighers.*—Nicholas Butler*Tide Surveyors.*

Saunders Rogers
Joseph Hammond

Thomas Hanley
Robert Wade

SUB-PORT: Wicklow.

,,

Sub-Collector, &c.—William Coghlan*Sub-Controller, &c.*—William Nagle

CREEKS: Balbriggan.

Arklow.

P. C. Officer.—Robert Rossington

,, ,, Peter Fawcett

Inspecting Com. of the Coast Guard for the Dublin District.—Capt. W. Neame*Ditto as Surgeon.*—Lieut. J. Irwin

GLASGOW.

Collector and Warehousekeeper.—Freegift W. Vanderkiste*Controller and Jerquer.*—Andrew F. Gray*Clerks.*

Andrew Scott
John Scott
Allan Ross
Stevenson Hume
Henry Brown

Thomas J. Graham
George Wignmore
Andrew H. Crawford
John Ross
James Kellar

James F. Dixon
John Robertson
James E. Cobban
Robert Park
William Dick

Landing Surveyors.

George L. Miller

James Baird

GLASGOW, continued :

Searchers.

George Dew	W. J. Matthews	W. T. Nimmo
J. L. Johnston	George Smith	John K. Bruce
J. W. Foubister	O. M. Spalding	Currie Ellis
William Watt	Thomas Laidlaw	George Ord
John Hoggan		

Superintending Locker.—James Paul*Tide Surveyors.*

Thomas Gordon	Hamilton Cleland	John Lyall
---------------	------------------	------------

CREEKS : Bowling Bay. *P. C. Officer.*—William Campbell
 Renfrew. " " Alex. McDonald

HULL

Collector.—Michael Cullen Cotton*Controller.*—James Mason*Long Room Clerks.*

Joseph Jackson	Charles W. Arden	B. B. Walker
Thomas J. Snowden	Francis Stead	Edw. Reynolds
Joseph W. Lister	George H. Wilson	Benj. Empson
George Bell		

Landing Surveyors.

Peter Cockey	William Green	Charles Marshall
--------------	---------------	------------------

Searchers.

Richard Evanson	Phineas R. Lowther	William B. Bartle
Thomas Osbourne	William F. Bean	James Fewson
Thomas Guy	Richard R. Moxon	Henry Jefferson
Orichton S. Gavin	Thomas Stork	John Frise
Harbord Harbord	Edward Redfern	Edw. B. Smith

Timber Measurer.—Abraham Balding*Controller of Accounts and Jerquer.*—Edward Davison*Warehousekeeper.*—William P. Moore*Clerks for General Business.*

Joshua Walker	Samuel Montgomery	George H. Todd
George Waugh	Edmund Isle	Edward Jones
Chas. F. A. Cannon		

Appointer of Weighers and Locker.—John Stokes*Superintending Lockers.*

Josiah Thorley	William Graham
----------------	----------------

Inspector of the River.—Edward Catchpole*Tide Surveyors.*

Coleby A. Davis	James Dawson
John Chatterton	John Rourke
William Prynne	

Inspecting Commander of the Coast Guard.—Capt. R. H. Elliot

LEITH.

Collector and Warehousekeeper.—George Hume Wilcox*Controller and Jerquer.*—James Sparrow*Clerks.*

Gines Henderson	William Allan	Archibald W. Halden
Alex. Stuart	James Lethem	Alex. Rollo
Edward L. Carr	Thomas Carse	John Wilson
F. C. H. Nicholson	David Currie	George Wilcox

Landing Surveyors.

Robert Hodder | Robert Hall

Searchers, Gaugers and Coastwatchers.

John Scott	Robert Monro	Duncan Gavin
Spelman J. Smyth	James S. Thomson	Valentine Knight
Stewart Scales	Peter H. Hardie	James K. Thom
Andrew A. Thomson		

Superintending Looker.—Peter Currie.*Tide Surveyors.*

James Thompson | R. B. Mitchell | G. M. Thompson

CREEKS : Fisherrow. *P. C. Officer, &c.*—John Thomson

Cockensie. " " John Dickson

Granton. " " James Marshall

Dunbar. " " Henry Lindsay

Inspecting Commander of the Coast Guard.—Commander Alexander Little

LIVERPOOL.

Collector.—Elias Arnaud*Controller.*—William Pugh Gardner*Long Room Clerks.*

John Wignall	John Bromley	Henry Overton
Joseph Mossop	Joseph Pike	William E. Grocott
John C. Bezor	M. S. H. McCauleland	John R. Jago
Thomas Dickinson	Richard Ross	Henry Heeketh
George St. George	James Monkhouse	John B. Edwards
Robert de Binsy	Jesse Coulthurst	Edwin Woodgate
William G. Flewker	John R. Gill	Thomas Cooper
William G. Stewart	John Blaikie	James Chas. Downey
Fred. M. Holder	William Edwards	George Thomas
William Hewitt	Richard Sumner	Wm. L. Pearson

Inspector General.—Frederick St. John*Landing Surveyors.*

Peter Allen	George Witt	John T. King
Edwin Lee	Arthur S. Rich	Thomas Brown
Andrew H. Bulteel	Henry H. Sutton	William P. Tomlins

Jerquer and Controller of Accounts.—Isaac G. Thom*Searchers and Landing Waiters.*

John Hayton	William Denton	Timothy Kinsella
Wm. McBride	John Nyren	Colin Cameron
Thomas Innes	Henry Kinsey	Thomas F. Fuller
Phillip Closson	Charles G. Say	Philip Stevens
William Barford	Charles Wallace	William Every
John H. Magrath	Geo. W. Gibbs	Benjamin Stone

LIVERPOOL, continued:

Searchers and Landing Waiters (continued).

Edward Budd	William Bean	P. T. Hay
William Whiting	Henry Smith	John Bennet
John H. Shanklin	Caleb Stower	Peter G. Traer
Robert Fisher	Thomas C. Archer	John Britten
Henry Leithhead	Albion Mackay	James M. Smith
John D. F. Gibson	Rudolph Ilberry	John B. Williams
Frederick Wilkinson	Henry Fernie	Thomas Gale
Henry W. Crosby	John Hargreaves	John Mudie
Fred. D. Morgan	Joseph Johnson	Joseph B. Sowerby
James Ward	Samuel Aston	Thomas Thomas
William Kendall	Walter Ilberry	William Winstanley
Joseph T. Barton	John Pennington	John Clinton
Edward Whaites	William Pickthall	Thomas W. Kelly
William F. Meeker	John Holmes	Thomas Sansom
Fred. A. Miall	Hugh Goold	Edwin D. Musgrave
John Hussey	William Smith	Robert M. Green
John Walker	Richard Hayward	James Edgar
Francis Brent	Henry H. McBride	William Sidebottom
Jeremiah M. Dawkins	W. H. Brassey	Robert Japp
Thomas S. Blease	John H. Genn	John A. Kerford
Edward Glover	James Barnes	George Shelton
William Burke	Thomas White	Henry W. Vyner

Inspector of Gaugers.—William Thompson*Assistant Inspectors of Gaugers.*

William Fletcher

Thomas H. Clarke

Gaugers.

William Bliss	Thomas Cornish	Robt. H. Dunkin
Charles Jackson	Thomas Conway	James White
Samuel McClelland	Tristram Foster	John Murray
James L. Robinson	Alex. J. Tate	James Armour
Robert Mitchell		

Timber Measurers.

James Williams

William Probyn

Clerks for General Business.

<i>Principal Clerks</i>	{	John Pierce	John Heblethwaite
		Robert Fraser	Thomas Bunting
John R. Lonsdale		Rich. W. Bennett	William Stevenson
Thos. B. Pellowe		Charles Jones	Geo. W. Cashell
Joseph S. Evans		John Scott	David Scott
Charles Ashton		John Bruce	Thos. Abercrombie
James Burr		Henry K. Rooke	Alex. W. G. Smart
Joseph J. Marsden		Frederick Middleton	William H. Poole
Richard Smith		William B. Dockrall	John P. Lang
John H. Hawker		Robert W. Swayne	Samuel Part
Edward Connor		Joseph Jackson	John Nicholson
James Townson		James Turner	Samuel C. Luya
Thomas Standish		William Cochrane	Donald Ross
William J. Chapman		Thomas Coyle	Andrew D. Knox
Gervas Ward		Frederick E. Medley	Chas. McAllister
Edward Rigmaiden		Joseph D. Barnes	F. Foxwell
St. Felix Tucker		John King	William Green
Edward Osborne		Henry Cockshott	G. Parry

LIVERPOOL, continued :

Superintending Lockers and Re-dipping Officers.

William Turton	William Peake	John Gregory
Walter Broadfoot	Henry Joyce	Thomas Brown
James Ashton	James Gere	William Henry
Thomas McHale	Thomas Jones	William Hull
William McConachie	Fisher Burgess	William Donald
James Cassell	John Forbes	Thomas Moss
Joseph Hoar	Andrew Mayne	William Baird
John Ellison	John Brassey	George Watson

Inspectors of the River.

Richard Potbury	William Jago
-----------------	--------------

Tide Surveyors.

Robert Beedle	William Robins	Duncan McLellan
William Nott	Charles Puttick	John Roberts
Augustine Wanstall	William Dickson	Edward L. George
William Yeowell	Edward Conway	Benj. R. Barnes?
Andrew F. Spracklin	James Baxter	John Holloway
John Maxwell	Robert Luce	

Superintendent of Quarantine.—Lieut. Chamberlain.

CRICK : Runcorn. *P. C. Officer.*—W. F. Humphries

SECOND CLASS PORTS.

BELFAST.

Collector and Warehousekeeper.—Charles Hoffmeister

Controller and Jerquer.—John Carlile

Clerks.

James Green	James Moore	Henry Brigs
Joshua Moffatt	John L. Henry	W. Devlin
J. S. Cantwell	H. J. McCracken	James Campbell

Landing Surveyor.—John Evans

Searchers.

Edward J. Pretty	Edward Brown	Adam Hill
Thomas McEwen	John Tripp	Thos. W. Dowley

Tide Surveyors.

Francis McKeown	Robert Joynt	Patrick Moran
-----------------	--------------	---------------

Superintending Locker.—Henry Lowth

CRICKS : Donaghadee. *P. C. Officer.*—Henry C. Victor
Larne. " " Daniel Shereff

Inspecting Commanders of Coast Guard at

Donaghadee—Capt. H. Harston Carrickfergus—Capt. H. Blair

CORK.

Collector and Warehousekeeper.—Frederick Cassell*Controller and Jerquer.*—Geo. Cook Hamilton*Long Room Clerks.*

Joseph Abbott	Edw. J. Doherty	Thomas S. Lyons
Richard McCarthy	Benj. B. Galbraith	James Conway
Nathl. W. Chatterton	Morgan O'Donoghue	

Landing Surveyor.—John W. Arkle.*Searchers.*

Thomas J. Keane	Stephen Barry
Thomas B. Carnegie	John L. Kneller

Tide Surveyors.

Nicholas Seymour	Richard Read
Maurice Leyne	Bryan Adams

Sub-Ports: Kinsale.	<i>Sub-Collector, &c.</i> —William M. Miller
"	<i>Sub-Controller, &c.</i> —Caleb Cox
Youghal.	<i>Sub-Collector, &c.</i> —Robert McGowan
"	<i>Sub-Controller, &c.</i> —Hugh Clendenning

CRICK: Clonakilty. *P. C. Officer.*—George Farne*Inspecting Commanders of Coast Guard.*

Queenstown.—Comm. O. P. Knott	Kinsale.—Capt. W. M. W. Douglas
Youghal.—Lieut. Charles Bagshot	

GREENOCK.

Collector and Warehousekeeper.—William Stiles Roe*Controller and Jerquer.*—William McAulay*Clerks.*

Thomas King	Stewart McAllister	John Ritchie
Utrick Walton	Hugh McGregor	Duncan McIntyre
James Little		

Landing Surveyor.—Jacob Ord*Searchers.*

Archibald Langwell	William Montgomery	John W. Huntley
William McDowall	Robert Morison	Alex. C. Innes
Neil Leitch	John Cleland	

Tide Surveyors.

Samuel Curtis	Edwin Hanley
---------------	--------------

Superintending Locker.—John McDougall

CRICKS: { Ardrisalg by }	<i>P. C. Officer, &c.</i> —Peter McKinnon
{ Lochgilphead }	
Oban.	James Aldeorn
Tobermory.	Alex. McLachlan
Rothsay.	Archibald McLea

Inspecting Commander of the Coast Guard.—Capt. A. N. Fairman

NEWCASTLE.

Collector and Warehousekeeper.—William J. Williams*Controller and Jerquer.*—Joseph Black*Clerks.*

Thomas Brown	Michael A. Shield	William Colquhoun
William Whitney	Edward Story	Frederick Brandling
John Young	Jas. H. M. Vaughan	J. C. Preston
Cuthbert Carr	John Bruce	

Landing Surveyor.—James H. Payne*Searchers.*

Peter Moore	Duncan L. McAllum	Edward C. Sanders
John R. R. Rayner	Robert Leitch	John Dees
Edward J. Wilson	Ralph S. Bell	Robert Jackson

Tide Surveyors.

William Kenny | James French
Appointer of Weighers.—Robert Campbell

PLYMOUTH.

Collector and Warehousekeeper.—John Stewart*Controller and Jerquer for Warehouse Goods.*—Robert Daw*Clerks.*

John Steer	William G. Slaughter	Lewis Poda
John S. Salmon	Edward C. Lawson	

Landing Surveyor.—David W. Low*Searchers.*

Richard Luscombe	John H. Russell	Alfred H. Kerswell
William B. Ramsey	William D. Bickle	

Tide Surveyor.—Christopher Bea*Queen's Warehousekeeper.*—Charles Cuddeford*Superintendent of Lockers and Weighers.*—Edwin LangmeadCREEK: Mill Bay. *Tide Surveyor.*—William MolyneuxCaletock. *P. C. Officer.*—George L. Skinner*Inspecting Commander of the Coast Guard.*—Capt. W. H. Kennedy

SOUTHAMPTON.

Collector and Warehousekeeper.—Thomas Powell*Controller and Jerquer.*—Neil Leitch*Clerks.*

John Graves	Charles Brooks	Chas. F. Williams
George Dymott	John Lisle	Henry Durkin
John Balmain	Bryan Mackay	John T. Tucker
John F. Stevens	George D. Allen	James Yarnold

Landing Surveyors.

Henry Woods | Paterson Bamber

Searchers.

Richard H. Minns	Henry G. Sellwood	William Walker
Alfred Baker	Joseph F. Parker	George Batten
Chas. J. Clarke	Montague S. A. Day	Edward Sharp
Henry W. Miall	George Brown	

Tide Surveyors.

Thomas Obree | Martin Byrne
 James W. Witt | Hugh Williamson

CREEK: Lyminster. *P. C. Officer.*—George Grunsell*Inspecting Commander of the Coast Guard.*—Capt. J. G. Harrison

THIRD CLASS PORTS.

ABERDEEN.

Collector.—William Sawyers *Controller.*—Daniel B. Preston

Clerks.

Alexander Lyell | Wm. G. Maclean | Alex. Macfarlane

Searchers.

David Bremner | James Nicol

Tide Surveyor.—James McCallum

CREEKS: Stonehaven. *P. C. Officer.*—J. Cruickshank
Newburgh. " Thomas Stuart

Inspecting Com. of the Coast Guard.—Commander Rich. Sidney Smith.

DUNDEE.

Collector and Jerquer.—James Trevenen

Controller and Landing Surveyor.—Henry Rodd

Searchers.

James Kidd | John Melville

Clerks.

David Walker | James Scott | William Scott

Tide Surveyor.—Joseph Northmore

CREEKS: Ferry Port on Craigs. *P. C. Officer, &c.*—David Guilan
Broughty Ferry. *Tide Surveyor.*—Joseph Hicks

EXETER.

Collector.—Henry Leslie Grove *Controller.*—Arthur Stewart

Clerks.

Owen Hearn | R. G. Cheesman | Charles Bennett

Searcher.—Hen. P. Wright. *Do. and Tide Surveyor.*—R. A. Crombleholme

CREEKS: Teignmouth. *P. C. Officer, &c.*—Lawrence M. Maxton
Topsham. " John Jones

Exmouth. *Tide Surveyor, &c.*—William Matthew

Inspecting Commander of the Coast Guard.—Capt. William Ellis

GLOUCESTER.

Collector.—Thomas Hastings

Controller.—Manby Davis

Clerks.

William S. Lloyd
Chas. C. Brown
Harry F. Shute

Edward Calton
Thomas Davis

Landing Surveyor.—Frederick Pennell

Searchers.

William Richards
Edward Weaver
Edward Coleman

Charles M. B. Hale
George England

Tide Surveyor.—James Foley *Superintending Locker.*—Fred. L. Tibbits

CREEKS: Beachley. *Tide Surveyor.*—William B. Hill
Lydney. *P. C. Officer.*—Wm. J. Reed

LIMERICK.

Collector.—Frederick Trevor *Controller.*—J. W. Trousdell

Clerks.

William D. Hobson	|	Michael O'Shaughnessy
John O'German	|	William M. Wallnut

Landing Surveyor.—William Christian

Searchers.

Richard Davies	|	William Goulding
----------------	--	------------------

Tide Surveyor.—Thomas Hill

CRUIKES: Kilrush. *P. C. Officer, &c.*—John H. Stritch

Clare. " "	Michael O'Halloran
Askeaton. " "	Daniel F. Riordan

Inspecting Commander of Coast Guard.—Commander John J. Palmer

LONDONDERRY.

Collector and Jerquer.—John Crampton

Controller and Warehousekeeper.—Robert Stanes

Clerks.

William Scott	|	Robert Kennedy	|	Charles Scott
---------------	--	----------------	--	---------------

Searcher.—Alexander Dysart *Tide Surveyor.*—Thomas Doulon

CRUIKES: Ballyraine. *P. C. Officer.*—James Sample

PORTSMOUTH.

Collector.—Robert Dewey *Controller.*—Charles Winkworth

Clerks.

George H. Rylands	|	E. L. Penfold
Edward Bell	|	Herbert Allen

Landing Surveyor.—John Baskett

Searchers.

George Rickman	|	Joseph Dawes	|	Alfred Cooper
----------------	--	--------------	--	---------------

Tide Surveyors.

William Penny	|	Henry P. Trestrail
---------------	--	--------------------

CRUIKES: Fareham. *P. C. Officer.*—Henry Wilkins

Inspecting Commander of the Coast Guard.—Capt. John S.W. Grandy

STOCKTON.

Collector and Jerquer.—Alexander Dixon

Controller and Landing Surveyor.—William Redpath

Clerks.

William C. Hall	|	George Metcalfe
-----------------	--	-----------------

Searchers.

Christopher Hodgson	|	Robert Wilson	|	Thomas J. Todd
---------------------	--	---------------	--	----------------

CRUIKES: Cleveland Point. *Tide Surveyor.*—William Bardo

Middlesboro'. *P. C. Officer, &c.*—Thomas Nichol

SUNDERLAND.

Collector.—Ambrose Foote *Controller.*—Alexander R. MacLeay
Clerks.
 William Robinson | James Goble
 Thomas M. Mitchell | Henry Scott
Landing Surveyor.—Charles Lennan
Searchers.
 J. H. Kirk | J. S. Lloyd | P. J. Ockett
Tide Surveyors.
 John Wray | John Bee
SUPPORT: Seaham. *Sub-Collector, &c.*—John Graham
 „ *Sub-Controller, &c.*—John Phillips
Inspecting Commander of Coast Guard.—Capt. H. Caesar Hawkins

WATERFORD.

Collector.—Arthur Lambe *Controller & L. Surveyor.*—H. Higginson
Clerks.
 Thomas Palmer | Gerald Connolly
 Joseph Fanning | John Lambert
 William Dobbys
Searchers.
 Wm. M. Alcock | Matthew Martin
Tide Surveyors.
 George Parker | William Craig
CREEK: Dungarvan. *P. C. Officer, &c.*—John L. Hawker
Inspecting Commander of Coast Guard.—Lieut. H. J. Clifford

WHITEHAVEN.

Collector.—Isaac Holmes Nanson *Controller.*—John Sloane
Clerks.
 Robinson Simpson | Isaac Hayton | Thomas Hudson
Searchers.
 Richard Mangham | William Marshall | William Sisson
Tide Surveyor.—John Davids

YARMOUTH.

Collector.—Robert White *Controller.*—Thomas Avery
Clerks.
 Peter G. Coble | Charles Lacon | George W. Carr
Landing Surveyor.—Thomas D. Adams
Searchers.
 Benj. W. Costerton | James Cobb
Tide Surveyor.—Brightin Silvers
Inspecting Commander of Coast Guard.—Capt. F. A. Ellis

FOURTH CLASS PORTS.

DOUGLAS.

<i>Collector</i>	.	.	.	.	.	Joseph Baldwin
<i>Controller</i>	.	.	.	.	.	John P. Penberthy
<i>Clerks</i>	.	.	.	.	.	{ Nathaniel H. Walker
						{ John Henry Davidson
<i>Searcher</i>	.	.	.	.	.	Michael Howlett
<i>Tide Surveyor</i>	.	.	.	.	.	Peter Clarke

SUPPORTS :

Darbyhaven— <i>Sub-Collector, &c.</i>	.	.	Alfred Gossett
" <i>Sub-Controller, &c.</i>	.	.	Thos. M. Johnstone
Ramsay— <i>Sub-Collector, &c.</i>	.	.	George H. Price
" <i>Sub-Controller, &c.</i>	.	.	James W. D. Keogh

CREW :

Peal— <i>P. C. Officer</i>	.	.	.	Fred. S. Sims
----------------------------	---	---	---	---------------

DOVOR.

<i>Collector</i>	.	.	.	.	William Wilcox
<i>Controller</i>	.	.	.	.	Robert Cullum
<i>Clerks</i>	.	.	.	.	{ George H. Reeve
					{ John Boyce
<i>Landing Surveyor</i>	.	.	.	.	{ John I. Austen
					{ Polling Smithett
<i>Searchers</i>	.	.	.	.	{ Richard Sell
					{ John Spain
					{ Thomas W. Phillips
<i>Tide Surveyors</i>	.	.	.	.	{ Benjamin Fricker
					{ William E. Monger

LYNN.

<i>Collector</i>	.	.	.	.	John Burton Timmings
<i>Controller</i>	.	.	.	.	David Williams
<i>Clerks</i>	.	.	.	.	{ Francis J. Swatman
					{ George F. Swatman
<i>Searchers</i>	.	.	.	.	{ Thomas W. Hunter
					{ Philip Broadfoot
<i>Tide Surveyor</i>	.	.	.	.	Edward True

CREW :

Heacham— <i>P. C. Officer</i>	.	.	.	John G. Burcham
-------------------------------	---	---	---	-----------------

NEWRY.

<i>Collector</i>	.	.	.	.	Nicholas C. Browne
<i>Controller and Landing Surveyor</i>	.	.	.	.	Edward Waters
<i>Clerk</i>	.	.	.	.	John Quin Henry
<i>Searcher</i>	.	.	.	.	Samuel Ellis
<i>Timber Measurers</i>	.	.	.	.	{ Michael Smith
					{ James Thompson
<i>Tide Surveyor at Warren Point</i>	.	.	.	.	David Blair
<i>Respecting Commander of Coast Guard at Newcastle</i>	.	.	.	.	Commander Chas. J. Austen

ROCHESTER.

<i>Collector</i>	.	.	.	.	.	John F. Moore Hodder
<i>Controller</i>	.	.	.	.	.	William Strike
<i>Clerks</i>	.	.	.	.	.	John Batten
						Franklin T. Boucher
<i>Searcher</i>	.	.	.	.	.	Joseph E. Davey
<i>Tide Surveyor</i>	.	.	.	.	.	William Sawyers
<i>Looker</i>	.	.	.	.	.	Henry Rimmington

CRUISES :

Sheerness— <i>P. C. O.</i>	.	.	.	.	George Westlake
Maldstone— <i>Ditto</i>	.	.	.	.	William H. Webb

Inspecting Commander of Coast Guard at

Sheerness	.	.	.	.	Capt. Wm. H. Webb
Greenhithe	.	.	.	.	Capt. W. Neame

SHOREHAM.

<i>Collector</i>	.	.	.	.	.	John Mackinlay
<i>Controller</i>	.	.	.	.	.	Richard Gates
<i>Clerks</i>	.	.	.	.	.	John T. Ansell
						George Clayton
<i>Searcher</i>	.	.	.	.	.	William Bottrell
<i>Tide Surveyor and Coastwaler</i>	.	.	.	.	.	Robert McAdam

SLIGO.

<i>Collector and Jerquer</i>	.	.	.	.	Owen Wynne
<i>Controller and Landing Surveyor</i>	.	.	.	.	Francis Martin
<i>Clerk</i>	.	.	.	.	J. C. Johnstone
<i>Ditto and Searcher</i>	.	.	.	.	Charles Costelloe
<i>Tide Surveyor</i>	.	.	.	.	Pierce Grace

SUBPORT :

Ballyshannon— <i>Sub-Collector, &c.</i>	.	.	Patrick Heagney
" <i>Sub-Controller, &c.</i>	.	.	William Alingham

CRUISE :

Donegal— <i>P. C. Officer</i>	.	.	.	R. H. D. Mahon
-------------------------------	---	---	---	----------------

FIFTH CLASS PORTS.

BERWICK.

<i>Collector and Jerquer</i>	.	.	.	.	Frederick Stone
<i>Controller and Landing Surveyor</i>	.	.	.	.	James H. Blain
<i>Clerk</i>	.	.	.	.	Robert C. Melkie
<i>Searcher and Tide Surveyor</i>	.	.	.	.	Jordan Evans

CRUISES :

Budle, Beadnell, and North Sunderland				
— <i>P. C. Officer</i>	.	.	.	John Pirie
Eyemouth— <i>Ditto</i>	.	.	.	Francis Marshall
Alemouth— <i>Ditto</i>	.	.	.	N. G. Charlton
<i>Inspecting Commander of Coast Guard</i>	.	.	.	Capt. W. Boys

BOSTON.

<i>Collector and Jerquer</i>	Thomas Lee
<i>Controller and Landing Surveyor</i>	Henry Gates
<i>Searchers</i>	{ Silvester S. Stewart Francis F. Yeatman

CREEK :

Spalding— <i>P. C. Officer</i>	Benjamin Williamson
--------------------------------	---------------------

CARDIFF.

<i>Collector and Jerquer</i>	William Peake
<i>Controller and Landing Surveyor</i>	Henry Sladen
<i>Clerk</i>	George Murray
<i>Searchers</i>	{ William L. Jenkins Charles H. Evans
<i>Tide Surveyor</i>	William Harris
<i>Assistant Ditto</i>	{ Thomas Rees David Rees

CREEK :

Aberthaw, Barry, and Sully— <i>Coast- water</i>	Evan Thomas
---	-------------

CARLISLE.

<i>Collector and Jerquer</i>	Kenneth Mackenzie
<i>Controller and Landing Surveyor</i>	Adam Stevenson
<i>Searcher</i>	Thomas Weir

CREEK :

Fisher's Cross, or Port Carlisle— <i>P. C. Officer</i>	Thomas Dickinson
--	------------------

CHESTER.

<i>Collector and Jerquer</i>	George Hay Anderson
<i>Controller and Landing Surveyor</i>	George Smith
<i>Clerk</i>	John G. Anderson
<i>Searcher</i>	Edwin S. Hughes

CREEKS :

Flint and Bagilt— <i>Coastwater, &c.</i>	William C. Jones
Wepre— <i>P. C. Officer</i>	Joseph Jones
Mostyn— <i>Ditto</i>	John White
Rhudlan— <i>Ditto</i>	John Hughes

COWES.

<i>Collector and Jerquer</i>	Henry J. Clarke
<i>Controller and Landing Surveyor</i>	George J. Baumbach
<i>Clerk and Searcher</i>	F. M. Macqueen
<i>Tide Surveyor</i>	E. H. Cuthbertson

CREEKS :

Newport— <i>P. C. Officer</i>	Alfred Cole
Ryde— <i>Ditto</i>	Henry Atkey
<i>Inspecting Commanders of Coast Guard</i>	{ Capt. W. B. Oliver Capt. J. M. Langtry

DARTMOUTH.

<i>Collector and Jerquer</i>	. . . . .	James Donelan
<i>Controller and Landing Surveyor</i>	. . . . .	Joseph H. Sparks
<i>1st Clerk</i>	. . . . .	William H. Godfrey
<i>2nd Ditto</i>	. . . . .	George N. Puddicombe
<i>Searcher</i>	. . . . .	William B. Creed

CRUIKES :

<i>Salcombe—P. C. Officer</i>	. . . . .	William H. Cossins
<i>Torquay—Ditto</i>	. . . . .	Robert B. Piper
<i>Brixham—Ditto</i>	. . . . .	Henry Brooking

<i>Inspecting Commanders of Coast Guard</i>	{	Capt. W. A. Story
		Commander Charles S. Norman

DROGHEDA.

<i>Collector and Jerquer</i>	. . . . .	Henry Kinsey
<i>Controller and Landing Surveyor</i>	. . . . .	John Cronin
<i>Clerk</i>	. . . . .	Charles Collins
<i>Searcher</i>	. . . . .	Charles Branagan

DUMFRIES.

<i>Collector and Jerquer</i>	. . . . .	James Lawson
<i>Controller and Landing Surveyor</i>	. . . . .	John McKenzie
<i>Clerk</i>	. . . . .	Thomas B. Duncan

CRUIKES :

<i>Carsethorn—P. C. Officer</i>	. . . . .	John McWhirter
<i>Annan—Coastwatter, &c.</i>	. . . . .	Robert Chalmers
<i>Kirkcudbright—P. C. Officer</i>	. . . . .	William Gray
<i>Barlochan—Ditto</i>	. . . . .	James Anderson
<i>Glencaple—Ditto</i>	. . . . .	David Dalgleish

DUNDALE.

<i>Collector and Jerquer</i>	. . . . .	William Delap
<i>Controller and Landing Surveyor</i>	. . . . .	John Daly
<i>Clerk</i>	. . . . .	John A. Reid
<i>Inspecting Commander of Coast Guard at</i>		
<i>Castlebellingham</i>	. . . . .	Capt. John Sibbald

FALMOUTH.

<i>Collector</i>	. . . . .	John Shelly
<i>Controller, &c.</i>	. . . . .	James Foyster
<i>1st Clerk, Long Room</i>	. . . . .	Charles E. Bull
<i>2nd Ditto and Searcher</i>	. . . . .	Charles B. Palmer
<i>Tide Surveyor</i>	. . . . .	William Gould
<i>Locker</i>	. . . . .	Frederick O. Williams

CRUIKES :

<i>St. Mawes—Tide Surveyor</i>	. . . . .	James Hirst
<i>Gweek—P. C. O. and Tide Surveyor</i>	. . . . .	George Phillips
<i>Ferry—Ditto</i>	<i>Ditto</i>	William Cornish

<i>Inspecting Commander of Coast Guard</i>	Capt. John M. D. Skene
--	-----------	------------------------

FOLKSTONE.

<i>Collector and Jerquer</i>	John Edmund Lacon
<i>Controller and Landing Surveyor</i>	Charles Heyward
<i>1st Clerk</i>	John P. Wellard
<i>2nd Ditto</i>	Bartholomew Minter
<i>3rd Ditto</i>	J. Hayward
<i>Searchers</i>	Richard Cocke
	Samuel J. Mackie
	James Luke Lea
	Alfred Farnworth
<i>Tide Surveyor</i>	Frederick Bloom
<i>Inspecting Commander of Coast Guard</i>	Capt. Peter Fisher

GALWAY.

<i>Collector and Jerquer</i>	John Richardson
<i>Controller and Landing Surveyor</i>	Francis Waring
<i>Clerk</i>	Henry Blake
<i>Landing Watter</i>	John J. Moutray
<i>Tide Surveyor</i>	Jonathan Dowman
<i>Inspecting Commanders of Coast Guard—</i>	
Castle Bay	Capt. F. Campble
Clifden	Capt. J. L. E. Sholl

GOOLE.

<i>Collector</i>	Richard Patten
<i>Controller and Landing Surveyor</i>	Daniel Dudgeon
<i>Searcher and Clerk</i>	Henry D. Patten
<i>Tide Surveyor</i>	Thomas Webb

CREEK :

Selby— <i>Coastwatter</i>	William S. Bell
---------------------------	-----------------

GRANGEMOUTH.

<i>Collector</i>	George Arnet
<i>Controller and Landing Surveyor</i>	Charles Watson
<i>Clerk</i>	(Vacant)
<i>Searchers</i>	John Russell
	James S. Learmouth

INVERNESS.

<i>Collector and Landing Surveyor</i>	James Waters
<i>Controller and Tide Surveyor</i>	James Millar
<i>Clerk</i>	James Scott

CREEKS :

Burghead— <i>P. C. Officer</i>	Robert Spence
Fort William— <i>Ditto</i>	Alexander M'Leod
Cromarty— <i>Ditto</i>	George Macdonald
Findhorn— <i>Ditto</i>	Robert Macdonald
Lossiemouth— <i>Ditto</i>	James Ritchie
Fortmahomack— <i>Ditto</i>	Duncan M'Rae
Fort George, Fort Rose, and Naim— <i>Ditto</i>	William Gunn

IPSWICH.

<i>Collector</i>	Frederick Freshfield
<i>Controller and Landing Surveyor</i>	William Tickner
<i>Clerk</i>	(Vacant)
<i>Searcher</i>	Richard Bruce
<i>Tide Surveyor</i>	William Hooper

KIRKALDY.

<i>Collector and Jerquer</i>	Robert Willingale
<i>Controller and Landing Surveyor</i>	John Lorimer
<i>Clerk and Searcher</i>	William Balfour
<i>Searcher and Tide Surveyor</i>	William A. Smith

SUPPORT :

<i>Anstruther—Sub-Collector, &c.</i>	George M. Douglas
“ <i>Sub-Controller, &c.</i>	George Bruce

CARRIES :

<i>Leven, Largo, and Methil—P. C. O.</i>	James Arthur
<i>Dysart—Ditto</i>	Michael Brown
<i>Begut Island—Ditto</i>	James Hutchinson
<i>St. Andrews—Ditto</i>	William Boyd
<i>Crail—Ditto</i>	Richard Southon

LANCASTER.

<i>Collector</i>	James Ross
<i>Controller and Landing Surveyor</i>	Robert Smith
<i>Searcher and Clerk</i>	Samuel Malley
<i>Tide Surveyor</i>	Ephraim Taylor
<i>Locker</i>	Hugh Perry

CARRIES :

<i>Ulverstone and Ireleth—P. C. O., &c.</i>	Richard Ashbourne
<i>Rampside—Coastwaster, &c.</i>	Joseph Taylor
<i>Foulton and Angerton—P. C. O.</i>	John Greenlaw
<i>Arnside and Grange—Ditto</i>	Robert Marshall

NEWPORT.

<i>Collector and Jerquer</i>	John G. Bercsford
<i>Controller and Landing Surveyor</i>	Thomas L. Stapledon
<i>Clerks, Long Room</i>	{ John Latch
	{ John B. Seward
<i>Searchers</i>	{ R. W. Nicholas
	{ William Wheeler
<i>Tide Surveyor</i>	Joseph Barker

PENZANCE.

<i>Collector and Jerquer</i>	Thomas M. Wearne
<i>Controller and Landing Surveyor</i>	James Bull
<i>Clerk</i>	Edward E. Moyle
<i>Searcher and Tide Surveyor</i>	John Mathews

CREW :

<i>St. Michael's Mount—P. C. O., &c.</i>	John Gress
<i>Inspecting Commander of Coast Guard</i>	Capt. Robert A. Stewart

POOLE.

<i>Collector and Jerquer</i>	William Broster
<i>Controller and Landing Surveyor</i>	Thomas O. Barnicoat
<i>1st Clerk</i>	Joseph Short
<i>2nd Clerk</i>	John Reeks
<i>Searchers</i>	{ John Bird
	{ David Pilmore
<i>Tide Surveyor</i>	Henry Ide
CREEK:	
Swanage— <i>P. C. Officer</i>	James Craft
<i>Inspecting Commander of Coast Guard</i>	Capt. E. W. Pilkington

PORT GLASGOW.

<i>Collector and Jerquer</i>	John Boyle
<i>Controller and Landing Surveyor</i>	Walter Irvine
<i>Clerks</i>	{ William Park
	{ James Dunbar
	{ Duncan McArthur
<i>Searchers</i>	{ William S. Elliot
	{ James Thomson
<i>Tide Surveyor and Landing Waiter</i>	Robert Welch

PRESTON.

<i>Collector and Jerquer</i>	Thomas Underwood
<i>Controller and Landing Surveyor</i>	James Crombleholme
<i>Clerk</i>	(Vacant)
<i>Searcher</i>	Daniel Penny
CREEKS:	
Hesketh Bank— <i>P. C. Officer</i>	Edward Pickup
Lytham— <i>Ditto, and Tide Surveyor</i>	William Hind

RAMSGATE.

<i>Collector and Jerquer</i>	William Bellamy
<i>Controller and Landing Surveyor</i>	George Gwyther
<i>Clerk</i>	William Petherick
<i>Tide Surveyor and Searcher</i>	George Hopkins
CREEKS:	
Margate— <i>P. C. Officer, &c.</i>	Thomas S. Stribley
Sandwich— <i>Do. and Landing Waiter</i>	Thomas G. Cole

SHIELDS.

<i>Collector</i>	John N. Beaumont
<i>Controller</i>	James Turner
<i>Clerks</i>	{ Stephen Rogers
	{ Oswald Detchon
<i>Searchers</i>	{ William Rees
	{ John Rennison
<i>Tide Surveyors</i>	{ Samuel Keys
	{ Charles Carr
	{ William M. Smythe
SUPPORT:	
Blyth— <i>Sub-Collector, &c.</i>	James Irwin
" <i>Sub-Controller, &c.</i>	David Miller
CREEKS:	
South Shields— <i>P. C. Officer, &c.</i>	William H. Smith
Amble and Warkworth— <i>Ditto</i>	Andrew Richardson

SWANSEA.

<i>Collector and Jerquer</i>	William Barker
<i>Controller and Landing Surveyor</i>	Thomas S. Todd
<i>Clerks</i>	{ Henry Bevan
	{ William Gronow
<i>Searchers</i>	{ William J. Turner
	{ Jenkin Todd
<i>Tide Surveyor</i>	William Skinner
CRUIERS :	
Port Cawl— <i>P. C. Officer</i>	James H. Allen
Port Talbot— <i>Ditto</i>	William Loveluck
Neath— <i>Ditto</i>	William L. M. Humphreys
<i>Inspecting Commander of Coast Guard</i>	Commander Jas. A. Dennis

TREURO.

<i>Collector and Jerquer</i>	Robert Jeffery
<i>Controller and Landing Surveyor</i>	Robert S. Kilgour
<i>Searcher</i>	Thomas West
CRUIERS :	
Point— <i>P. C. Officer</i>	Richard Chelwell
Mopus and Woodberry— <i>Ditto</i>	John R. Strickland

WEYMOUTH.

<i>Collector and Jerquer</i>	Henry Costerton
<i>Controller and Landing Surveyor</i>	George Reynolds
<i>1st Clerk</i>	Richard G. Hancock
<i>2nd Clerk</i>	George Reynolds
<i>Searcher</i>	Charles Thomas
<i>Tide Surveyor</i>	Robert W. Shorman
<i>Inspecting Commander of Coast Guard</i>	Capt. W. R. Hall

SIXTH CLASS PORTS.

ARBROATH.

<i>Collector and Jerquer</i>	Thomas Jones
<i>Controller and Landing Surveyor</i>	John P. Hayton
<i>Searcher and Tide Surveyor</i>	Thomas Baines

ABUNDEL.

<i>Collector and Landing Surveyor</i>	Daniel Gill
<i>Controller and Tide Surveyor</i>	Charles Rudwick
CRUIER :	
Littlehampton— <i>Tide Surveyor</i>	William Burrell
<i>Inspecting Commander of Coast Guard</i>	Capt. Hay E. S. Winthrop

AYR.

<i>Collector and Landing Surveyor</i>	. . .	Alexander Thompson
<i>Controller and Tide Surveyor</i>	. . .	Robert Scott
CREEK :		
Girvan— <i>P. C. Officer</i>	. . .	James Elder

BANFF.

<i>Collector and Landing Surveyor</i>	. . .	David Grieve
<i>Controller and Tide Surveyor</i>	. . .	John Bold
CREEKS :		
Fraserburgh— <i>P. C. Officer</i>	. . .	Henry J. Skene
Garmouth— <i>Ditto</i>	. . .	John Gatherer
Buckle and Cullen— <i>Ditto</i>	. . .	John Sterling
<i>Inspecting Commander of Coast Guard</i>		Commander Philip Somerville

BARNSTAPLE.

<i>Collector and Landing Surveyor</i>	. . .	Richard White
<i>Controller and Tide Surveyor</i>	. . .	William A. Gent
CREEK :		
Ilfracombe— <i>P. C. Officer</i>	. . .	R. Gillham
<i>Inspecting Commander of Coast Guard</i>		Capt. James Lister

BEAUMARIS.

<i>Collector and Landing Surveyor</i>	. . .	John Ralph
<i>Controller and Tide Surveyor</i>	. . .	Thomas Love
CREEKS :		
Holyhead— <i>P. C. O. and Tide Sur.</i>	. . .	David Lennox
Conway— <i>P. C. O.</i>	. . .	Robert Williams
Amlwch— <i>P. C. O., &c.</i>	. . .	John W. Hughes

BIDEFORD.

<i>Collector and Landing Surveyor</i>	. . .	Clifford Gill
<i>Controller and Tide Surveyor</i>	. . .	James Paxton
<i>Locker and Weigher</i>	. . .	John Courtis
CREEK :		
Appledore— <i>Tide Surveyor</i>	. . .	William C. Burt

BORROWSTONESS.

<i>Collector and Landing Surveyor</i>	. . .	Francis Wallace
<i>Controller and Tide Surveyor</i>	. . .	David Gay
CREEKS :		
Inverkeithing— <i>P. C. Officer, &c.</i>	. . .	James Alexander
Brucehaven— <i>Ditto</i>	. . .	Alexander Stewart

BRIDGEWATER.

<i>Collector and Landing Surveyor</i>	. . .	John Hughes
<i>Controller, Tide Surveyor, &c.</i>	. . .	William Dear
<i>Clerk</i>	. . .	William J. Ford
CREEKS :		
Minehead— <i>P. C. Officer</i>	. . .	William Langdon
Watchett— <i>Ditto</i>	. . .	Peter Boswell
Burnham— <i>Tide Surveyor</i>	. . .	Charles Taylor

BRIDPORT.

Collector and Landing Surveyor . . . Thomas Love
Controller and Tide Surveyor . . . James Blagden

CAERNARVON.

Collector and Landing Surveyor . . . Robert A. Norman
Controller and Searcher . . . James Glasdon

CRICKS :

Pwllhell— . . . John W. Edmonds
 Barmouth—*P. C. Officer, &c.* . . . Francis Evans
 Portenlleau—*Ditto* . . . John James
 Portmadoc—*Ditto* . . . Thomas Morris

CHEPSTOW.

Collector and Landing Surveyor . . . Lewis H. Howell
Controller and Searcher . . . William Wheeler

CLAY.

Collector and Landing Surveyor . . . William Foggo
Controller and Searcher . . . Hugh M'Gilvray

CRICK :

Wells—*P. C. Officer, &c.* . . . Charles W. Claxton
Inspecting Commanders of Coast Gd.—
 Cromer Capt. John Cleere
 Wells Capt. G. Johnson

COLCHESTER.

Collector and Jerquer . . . James U. Argent
Controller and Landing Surveyor . . . Robert Raggett
Searcher and Clerk . . . Edward Jenkin

CRICK :

Brightlingsea—*Tide Surv. & P. C. O.* John Christopher

COLERAINE.

Collector and Jerquer . . . Robert Hunter
Controller and Landing Surveyor . . . John Gordon

CRICK :

Port Rush—*Tide Surveyor, &c.* . . Daniel Connor
Inspecting Commander of Coast Guard Commander J. A. Abbott

FAVERSHAM.

Collector and Landing Surveyor . . . John Adley
Controller and Searcher . . . George Barton

CRICK :

Whitstable—*P. C. Officer* . . . James T. Barnard
 Hernebay—*Ditto* . . . Thomas Busbridge
 Milton—*Ditto* . . . George Waghorn

POWEY.

<i>Collector and Jerquer</i>	William Wreford
<i>Controller and Landing Surveyor</i>	Lance Philips
<i>Clerk and Searcher</i>	George John Flower

CREEK:

<i>Looe—P. C. Officer</i>	Isaac Trevan
<i>Mevagissey and Pentowan—Ditto</i>	Rowland F. Thompson
<i>Charleston, Par, Polmear, & Polkerris</i> <i>Ditto</i>	Richard Holden
<i>Inspecting Commander of Coast Guard</i>	Capt. W. C. Triscott

GAINSBOROUGH.

<i>Collector and Jerquer</i>	William Stanwell
<i>Controller and Searcher</i>	Thomas E. Fanning
<i>Clerk</i>	William Louth Bass

CREEK:

<i>Keadby—P. C. Officer</i>	William Askew
---------------------------------------	---------------

GRIMSBY.

<i>Collector and Jerquer</i>	Henry Tritton
<i>Controller and Landing Surveyor</i>	Samuel Mayor
<i>Clerk</i>	Robert Hicks
<i>Searcher</i>	John L. Capiter
<i>Tide Surveyor</i>	John Haines

CREEK:

<i>Saltfleet—P. C. Officer</i>	
<i>Inspecting Commander of Coast Guard</i>	Capt. L. Maitland

GUERNSEY.

<i>Principal Officer</i>	Charles Anson
<i>Controller, &c.</i>	Thomas W. Clarke
<i>Clerk</i>	Henry T. Hammond
<i>Tide Surveyor</i>	William Shore

CREEK:

<i>Alderney—Chief Officer</i>	Matthew Kennedy
---	-----------------

HARTLEPOOL.

<i>Collector and Jerquer</i>	John Mackenzie
<i>Controller and Landing Surveyor</i>	Thomas Aldcroft
<i>Clerk</i>	Thomas Jackson
<i>Searcher</i>	John Williams
<i>Tide Surveyors</i>	Thomas Halse James Carnie

HARWICH.

<i>Collector and Landing Surveyor</i>	Richard Stephens
<i>Controller and Searcher</i>	Samuel Christopherson
<i>Tide Surveyor</i>	Joseph Gould

CREEK:

<i>Mistley—P. C. O. and Tide Surveyor</i>	Thomas J. Freeman
<i>Walton, Thorpe, and Holland—P. C.</i> <i>Officer</i>	Robert Davis

IRVINE.

Collector and Landing Surveyor . . . Robert Montgomerie
Controller and Searcher . . . William Weir

CRICKS :

Troon—Landing and Coastwailer . . John F. Gairdner
Androsan and Saltscoats—Ditto and
Tide Surveyor . . . William McCreadie

JERSEY.

Principal Officer . . . George Robert Radford
Controller . . . James Rider
Clerk . . . John D. Dumaresq
Tide Surveyor . . . James Hardie

LLANELLY.

Collector and Jerquer . . . Robert D. Clague
Controller and Landing Surveyor . . George B. Raggett
Clerk and Searcher . . . Thomas Fenton

CRICKS :

Carmarthen—P. C. Officer . . . Thomas Rogers
Pembrey—Ditto . . . Thomas Roderick
Laugharn and St. Clair—Coastwailer
Lougher—P. C. O. . . . David Phillips

MALDON.

Collector and Landing Surveyor . . James Bennett
Controller and Searcher . . . Thomas Cumming
Clerk . . . John Shynn
 CRICKS :
Burnham—P. C. Officer . . . Nicholas Brooking
Bradwell—Ditto . . . James Cockett
Leigh—Ditto . . . Silvanus Bevan
Rochford—Ditto . . . James Richmond
Inspecting Commander of Coast Guard . Commander Geo. A. Henry

MILFORD.

Collector and Jerquer . . . William Hodgson
Controller and Landing Surveyor . . Patrick Croll
Clerk . . . Dundas C. Williams
Tide Surveyor . . . Thomas Landells
 CRICKS :
Solva—P. C. Officer, &c. . . William Jones
Pembroke—Tide Surveyor and Ditto . William Sumpter
Tenby and Saundersfoot—P. C. Officer . Thomas Rowe

MONTROSE.

Collector . . . Frederick W. Swatman
Controller and Landing Surveyor . . Henry Pattison
Clerk . . . William Findlay
Tide Surveyor and Landing Waiter . Robert Webster
 CRICK :
Johnshaven—P. C. Officer . . Robert Porter
Inspecting Commander of Coast Guard . Capt. A. H. Ingram

NEWHAVEN.

<i>Collector and Jerquer</i>	Richard C. Hearn
<i>Controller and Landing Surveyor</i>	Robert T. Dolan
<i>Clerk</i>	Nathan Hammond
<i>Searcher</i>	W. S. Flint
<i>Inspecting Commander of Coast Guard</i>	Capt. G. S. Reynolds

PADSTOW.

<i>Collector and Landing Surveyor</i>	Stephen Burridge
<i>Controller and Searcher</i>	Matthew Patterson
CREEKS:	
Gannel— <i>P. C. Officer</i>	Nicholas Marshall
Boscawen— <i>Ditto</i>	William Powell
<i>Inspecting Commander of Coast Guard</i>	Capt. E. B. Nott

PERTH.

<i>Collector and Landing Surveyor</i>	John Miller
<i>Controller and Searcher</i>	Thomas A. Healy
<i>Clerk</i>	William Imrie
CREEK:	
Newburgh— <i>P. C. Officer</i>	John Black

ROSS.

<i>Collector and Jerquer</i>	Charles Sholl
<i>Controller and Landing Surveyor</i>	John Bailly
<i>Clerk</i>	John Crane
<i>Searcher and Tide Surveyor</i>	Peter G. Doyle

RYE.

<i>Collector and Jerquer</i>	Daniel Colquhoun
<i>Controller, Landing Surveyor, &c.</i>	Francis G. Tulloch
<i>Clerk</i>	Amos Easton
CREEK:	
Hastings— <i>P. C. O. (Acting)</i>	Robert Q. Crallin
<i>Inspecting Commander of Coast Guard</i>	Capt. John E. Bingham

ST. IVES.

<i>Collector and Landing Surveyor</i>	Thomas Ferris
<i>Controller and Searcher</i>	Robert James
CREEKS:	
Portreath— <i>P. C. Officer</i>	Edwin K. Faull
Hayle— <i>Ditto and Landing Waiter</i>	William Pengelly

SCARBOROUGH.

<i>Collector and Landing Surveyor</i>	Henry Fowler
<i>Controller and Searcher</i>	William Devall

SKIBBEREEN.

Collector and Landing Surveyor . . . Allan T. Chatfield
Controller and Tide Surveyor . . . William H. Lloyd

CREEK :

Beerhaven—*P. C. Officer* . . . Patrick Daly
Inspecting Commander of Coast Grd. at
 Castle Townsend . . . Capt. John H. Norcock

STORNOWAY.

Collector and Landing Surveyor . . . William T. Jeffryes
Controller and Searcher . . . Michael B. Pithie

STRANRAER.

Collector and Landing Surveyor . . . James Grieve
Controller and Searcher . . . George Hughes

CREEKS :

Dromore and Port Nessock—*Coastwr.* David Cameron
 Portpatrick—*P. C. Officer, &c.* Hugh Smellie

WESTPORT.

Collector and Landing Surveyor . . . Thomas S. Miller
Controller and Tide Surveyor . . . Clayton L. Hingston
Clerk . . . John Walker
Inspecting Commander of Coast Grd. at
 Innisbofin . . . Commander J. A. Macdonald

WEXFORD.

Collector and Jerquer . . . Richard S. Dowaley
Controller and Landing Surveyor . . . James Edwards
Clerk . . . James Doyle
Searcher and Tide Surveyor . . . Jasper W. Walsh

CREEK :

Rosslare—*Tide Surveyor* . . . Martin Costelloe
Inspecting Commanders of Coast Gd. at
 Wexford . . . Capt. C. H. Douglas
 Gorey . . . Capt. John Bowie

WHITBY.

Collector and Landing Surveyor . . . Patrick Black
Controller and Searcher . . . Richard Boyd
Inspecting Commander of Coast Guard Commander George Kenyon

WICK.

Collector and Landing Surveyor . . . Hugh Davidson
Controller and Searcher . . . Robert M. Nisbett

CREEKS :

Thurso—*P. C. Officer* . . . George S. Dunbar
 Little Ferry—*Ditto* . . . James Waters

WISBEACH.

<i>Collector and Landing Surveyor</i>	. . .	John Andrew
<i>Controller and Searcher</i>	. . .	William Upward
<i>Locker</i>	. . . . .	Charles Image

CRUIK:

<i>Sutton Wash—P. C. Officer and Tide</i>	
<i>Surveyor</i>	. . . . . Henry A. Hunt

WOODBIDGE.

<i>Collector and Landing Surveyor</i>	. . .	William C. Maclean
<i>Controller and Searcher</i>	. . .	Joseph Barrett

CRUIK:

<i>Aldboro'—P. C. Officer</i>	. . .	Benjamin S. Candler
<i>Orford—Ditto</i>	. . . . .	Edward Hunt
<i>Inspecting Commander of Coast Guard</i>		Capt. J. R. Ward

SUPERNUMERARY PORTS.

ABERYSTWTH.

<i>Collector and Landing Surveyor</i>	. . .	Pierce Evans
<i>Controller and Searcher</i>	. . . . .	George Williams

CRUIK:

<i>Aberdovey—P. C. O. and Tide Surv.</i>	James Cox
<i>Aberayron and New Quay—Ditto</i>	John Morse
<i>Llansantfrail—Coastwailer</i>	. . . Methusalem Evans

ALLOA.

<i>Collector and Landing Surveyor</i>	. . .	Robert Mostyn
<i>Controller and Searcher</i>	. . . . .	John Hatt

CRUIK:

<i>Stirling and Falin—P. C. Officer</i>	. . .	Burton Marshall
---	-------	-----------------

BALLINA.

<i>Collector and Landing Surveyor</i>	. . .	John McCormack
<i>Controller and Searcher</i>	. . . . .	Francis L. Shaw

CAMPBELTOWN.

<i>Collector and Landing Surveyor</i>	. . .	Edward J. Bursay
<i>Controller and Searcher</i>	. . . . .	Robert V. Innes

CRUIK:

<i>Islay—P. C. Officer, &c.</i>	. . . . .	John Lindsay
<i>Tarbert—Ditto</i>	. . . . .	Peter Hall

CARDIGAN.

Collector and Landing Surveyor . . . Henry Thomas
Controller and Searcher . . . Edmund Snell

CREEK :

Fishguard—Coastwailer . . . Hugh Davies

CHICHESTER.

Collector and Landing Surveyor . . . William A. Matthews
Controller and Searcher . . . Thomas Wilson

CREEK :

Emsworth—P. C. Officer . . . Gideon J. Lipscombe

DEAL.

Collector and Landing Surveyor . . . Isaac Walker
Controller and Searcher . . . Lewis Evans
Inspecting Commander of Coast Guard Capt. E. F. Charlewood

FLEETWOOD.

Collector and Landing Surveyor . . . James Stewart
Controller and Tide Surveyor . . . John K. Groom

KIRKWALL.

Collector and Landing Surveyor . . . David C. Pagan
Controller and Searcher . . . Alexander M'Intyre

CREEKS :

Stromness—P. C. Officer, &c. . . . Alexander Watt
Long Hope—Ditto . . . Gilbert F. Traill

LERWICK.

Collector and Landing Surveyor . . . John Hardie
Controller and Searcher . . . Francis Heddel

LYME.

Collector and Landing Surveyor . . . William Argent
Controller and Searcher . . . Richard W. Jones

CREEKS :

Axmouth and Seaton—P. C. Officer . . . John Needs

MARYPORT.

Collector and Landing Surveyor . . . Thomas B. Nicolson
Controller and Searcher . . . Charles Burridge

PETERHEAD.

Collector, &c. . . . Pattinson Hayton
Controller, &c. . . . Charles Peach

SCILLY.

Collector and Landing Surveyor . . . William H. Holmes
Controller and Searcher . . . John W. Wood
Inspecting Commander of Coast Grd. at
St. Mary's . . . Commander A. J. Woodley

Collector and Landing Surveyor . . Charles McAnally
Controller and Tide Surveyor . . John Roan

Killough and Ardglass—*P. C. Officer* . Robert L. Gillmore
Quoile and Killeagh—*Coastwaver* . Richard S. Quill

<i>Collector and Landing Surveyor</i>	John C. F. Heatley
<i>Controller and Searcher</i>	William Macleod
<i>Inspecting Commander of Coast Grd. at Dingle</i>	Lieut. William Sterne

Collector and Landing Surveyor . . . John Simson
Controller and Searcher . . . George C. Coats.

Creetown— <i>P. C. Officer</i>	Alexander M'Arthur
Garliestown— <i>Ditto</i>	Charles Taylor
Port William— <i>Ditto</i>	Ponton S. Innes
Isle of Whithorn— <i>Ditto</i>	Archibald Livingstone
Gatehouse— <i>Ditto</i>	Hugh Milligan

Collector and Landing Surveyor . . . Frederick Pittman
Controller and Tide Surveyor . . . Daniel Curling .

Harrington—P. C. O. and Tide Surv. Arnoldus H. Rudd

<i>Collector</i>	William Tennant
<i>Controller and Landing Surveyor</i>	Alexander More
	Charles J. Saunders
	Elgar Pagden
	John Scarlett
<i>Clerks</i>	Adam C. French
	Robert H. Woods
	James A. Gardner
	John Hogan
<i>Searchers</i>	Frederick Vivian

LIST OF RECEIVERS OF DROITS OF ADMIRALTY⁽¹⁾.

[Corrected to September, 1851.]

<i>Address.</i>	<i>Receivers' Names.</i>
ABERAYRON	Mr. Benjamin Evans.
ABERDOVEY	Mr. William Price.
ABERYSTWITHE	Mr. Richard Page.
ALDBOROUGH	Newson Garrett, Esq.
BELFAST	Mr. Nicholas Fitzsimons.
BEAUMARIS	Captain Thomas Ogle, R.N.
BERWICK-ON-TWEED	Mr. John Batters.
BIDEFORD	Thomas Burnard Chanter, Esq.
BLYTH HAVEN	Mr. Joseph Hodgson.
BONCHURCH, ISLE OF WIGHT	Stephen Martin Saxby, Esq.
BRIDLINGTON	Mr. Thomas John Stephenson.
BRIDPORT	Mr. Daniel Good.
BRISTOL	Thomas Butt Miller, Esq.
CARDIFF	Mr. John H. Riches.
CARDIGAN	David Davies, Esq.
CARLISLE	Kenneth Mackenzie, Esq.
CARNARVON	Mr. James Rees.
OLIFDEN (GALWAY)	Mr. M. R. Hart.
COLERAINE	Mr. James Dugan, Articlare.
COVE OF CORK, see Queenstown.	
COWES	Mr. William Stuart Day.
DARTMOUTH	Messrs. R. and G. Hingston.
DONEGAL	Mr. Thomas Hughes.
DOVER	Mr. John Iron.
DROGHEDA	Mr. Patrick Boylan.
DUBLIN	John Walsh, Esq.
DUNDALK	Mr. Joseph Farrel.
DUNFANGAHEY	Francis Foster, Esq.
EKESTER	Henry Lealie Grove, Esq.
FALMOUTH	Messrs. William Broad and Sons.
FAVERSHAM	Mr. John Adley.
FLEETWOOD	Mr. Stephen Burridge, Jun.
FOWEY	William Wreford, Esq.
GALWAY	Mr. James Copland.
GLOUCESTER	Thomas Hastings, Esq.
GRIMSBY	W. Brooks, Esq.
HARTLEPOOL	Mr. Joseph Nixon Eden.
HARWICH	Richard Stephens, Esq.
HOLYHEAD	Commander Charles Fraser, R.N.
HULL	John Saxelbye, Esq.
ILFRACOMBE	Mr. William Huxtable.
KILUSEH	Mr. William Blair.
KING'S LYNN	John O. Smetham, Esq.
LANCASTER	Mr. Michael Harrison.
LITTLEHAMPTON	Messrs. R. and P. Isemonger.
LIVERPOOL	Henry Cleaver Chapman, Esq.

⁽¹⁾ See Wreck and Salvage Act, p. 175.

<i>Address.</i>	<i>Receivers' Names.</i>
LLANELLY . . .	. Robert Dunkin, Esq.
LONDONDERRY . . .	. A. H. Stewart, Esq.
LOWESTOFF . . .	. Messrs. G. S. Gowing and Son.
LYME REGIS . . .	. Henry F. Waring, Esq.
LYTHAM . . .	. Mr. Thomas Butcher.
MALDON . . .	. Mr. Henry May.
MILFORD . . .	. Mr. Walter Willett Harries.
MORFA MAWR, CARDIGAN	. John Miller, Esq.
NEWHAVEN, SUSSEX . .	. Mr. Daniel D. Geere.
NEWPORT, MONMOUTH .	. John Smith Phillips, Esq.
NEWPORT, PEMBROKE .	. John Harries, Esq.
NORTH SHIELDS . . .	. Mr. Robert Peart.
PADSTOW . . .	. Mr. John Dyer Bryant.
PEMBROKE DOCK . . .	. Mr. William Robertson.
PENZANCE . . .	. Mr. Richard Pearce.
PLYMOUTH . . .	. Messrs. G. and G. S. Eastlake.
POOLE . . .	. Mr. Thomas Witt Dominy.
PORTSMOUTH . . .	. Messrs. Garratt and Gibbon.
QUEENSTOWN . . .	. Bartholomew Verling, Esq.
RAMSGATE . . .	. John Cuttler, Esq.
REDCAR . . .	. Mr. Robert Coulson.
RHYL . . .	. John Tarleton, Esq.
RYE . . .	. Mr. John Amon Vidler.
SCARBOROUGH . . .	. Henry Fowler, Esq.
SOILLY . . .	. Hugh Tregarthen, Esq.
SKIBBEREEN . . .	. James H. Swanton, Esq.
SLIGO . . .	. Mr. Thomas Barrett.
SOUTHWOLD . . .	. Lt. Francis Wilson Ellis, R.N.
ST. IVES . . .	. Mr. John N. Tremearne.
STRATTON, CORNWALL .	. Mr. William Rowe.
STRANGFORD . . .	. Mr. William Russell.
SUNDERLAND . . .	. Mr. James Crosby.
SWANSEA . . .	. Mr. George Holland.
TAYBACH, GLAMORGAN .	. Mr. William Llewellyn Powell.
TRALEE . . .	. John Cronin, Esq.
WAINFLEET . . .	. Mr. George S. Simpson.
WATERLOO, LANCASHIRE	. Lt. Henry Gray Kellock, R.N.
WARENPPOINT . . .	. Mr. Leonard Watson.
WATERFORD . . .	. James Delahunty, Esq.
WARKWORTH . . .	. Mr. William Muers.
WATCHET . . .	. Mr. R. J. Gimblett.
WESTPORT . . .	. Thomas Snow Miller, Esq.
WEXFORD . . .	. Richard S. Dowsley, Esq.
WEYMOUTH . . .	. Roper Weston, Esq.
WIVENHOE . . .	. John Green Chamberlain, Esq.
WORKINGTON . . .	. Mr. Tiffin Bell.
YARMOUTH . . .	. Charles John Palmer, Esq.
DITTO ⁽¹⁾ Edward H. L. Preston, Esq.
YARMOUTH, ISLE OF WIGHT	. Mr. Philip Bright.

(1) Norfolk Coast (Wintertonness to Burnham).

INDEX.

	page
Accounts, orders respecting	267
Acts of Parliament, abstracts of, for the regulation of the trade	
of Guernsey, Jersey, Alderney and Sark	238
of the Isle of Man	232
of the British Possessions abroad	241
Warehousing	32
. . . . of British Spirits	55
Wreck and Salvage	179
Admeasurement of Ships	290
Agates, Marbles, cut, &c.	58 and 151
Agents, general regulations affecting	19, 20 and 23
Ages of Admission to the Service	268
Almonds, landing example of	139
Ambassadors returning from their Mission, baggage privileges	23
Anchovies, landing example of	138
Animals, certain, that may be prohibited to be imported	4
Appliqué of Lace on Silk Net, how chargeable	96
Arms, Ammunition, &c., prohibited to be imported	1 and 189
Articles, indecent or obscene, may be destroyed	3
of Foreign Manufacture, purporting to be British, prohibited	2
requiring to be specially described in the ship's report	7
in Baggage, regulations affecting	21 to 26
Manufactures of Wool—Carpets, Shawls and Blankets	111
Cotton—Handkerchiefs	70
of British Produce usually exported, list of	218
of Irish Produce are to be distinguished from British	231
Ashes, Pot and Pearl, landing example of	181
Attendance at the Bonding Premises in London	45
of Officers and Clerks, regulations affecting	273 and 283
. . . . at the Baggage Warehouses	21
Baggage, Passengers, hours of attendance, regulations for the	
examination of	21
not containing dutiable articles, an agent unnecessary	22
Trifling Articles in, admitted to entry	24 and 26
Foreign Newspapers in, how chargeable	24
Letters in, to be sent to the Post Office	23
Merchandise in, liable to seizure	22
Ambassadors returning, privileges pertaining to	23
Small quantities, may be delivered by Tide Surveyors	23
Sufferances, agents or brokers to produce authority for	23
Baggage, Pistols, Fowling Pieces, Carriages, Books, Old British	
and Sacramental Plate, Segars, Religious Vestments,	
Pictures, &c., in, how to be treated	22 to 26

	page
Baggage of Masters, Mates, Surgeons and Stewards, to be examined at the baggage warehouses	26
— landed by Sufferance, and not cleared within 6 days, to be forwarded to the Queen's warehouse	26
— of Passengers in transitu, regulations affecting	26
Barège and Barège Shawls, the proper duties on	96
Bark, the Extract of, for whatever purpose used, free	60
Barrels, Casks and Packages empty, how to be dealt with	65
Barytes ground, how rated	86
Beads or Bugles, how chargeable, and re-packing account	60 and 148
Beer, exported on drawback, regulations affecting	194
— Spruce, landing example of	139
Bees' Wax, may be weighed gross on exportation	263
Belgian Ships, additional duties leviable upon	27 and 53
Bill of Store, all packages landed by, to be cleared within 6 days	26
— particulars required thereon, goods excepted and examination under	18, 119, 131 and 170
Bills of Entry, computation upon	268
— Lading, duty upon	87
Biscuits and Bread, how chargeable	61
Boatmen and Tide Waiters entitled to Seizures	286
Bonding Warehouses, officers' attendance at	45
— Entry, particulars of a	11 and 119
Bond Note, a	167
Bonds, Customs' and Stamp Duty	268
— Customs' and Stamps, List of	262
— Cancelling of, and other regulations affecting,	20, 38, 39, 40 to 44, 185, 197, 200, 206, and 207
— required on the removal of goods to be re-warehoused	33
— Warehouse-keepers may give general	33
Bonnets of Straw, Chip, Felt, &c.	78
Books, Obscene, may be destroyed, pirated editions prohibited,	2 and 3
— Duties upon and regulations affecting	61
— Plate, &c., in baggage	22 and 25
— for binding in this country, with false title pages, &c.	268
— landing example of	132
Boots and Shoes, also Fronts, landing example of	140
Bottles, glass, duties on, weight of, also empty returned,	63, 75, 76, 126 and 268
Bounties and Drawbacks of Customs and Inland Revenue, table of	194
— goods disentitled to, incorrectly entered for, &c.	200
— goods entitled to, with quantities allowed as ships' stores and other regulations	194, 204 and 212
— debenture goods	198 and 206
— licensed lightermen and carmen only may convey	20
— time of payment limited to 2 years	199
— restriction of claims to 3 years from payment of duty, abolished	199
Boxes, fitted, musical, toy, &c., how chargeable and landing example of	63, 150 and 151

	page
Bran, how chargeable	63
British and Irish Goods for Export, list and official descriptions of	218
— Manufactured Goods allowed as stores on bounty and drawback	212
— Marks, Brands, &c., on foreign goods, prohibited	2
— Possessions abroad, trade act	241
— Spirits, warehousing act	55
— may be bonded with the Customs, regulations, &c.	56
— bonded, penalty on fraudulently opening the warehouse	57
Broad Cloths bearing British marks, decisions upon	2 and 111
Broker or Agent's authority may be required	23
Bronze Figures, Vases, &c., how chargeable	64
— Manufactures and works of Art, landing example of, &c.	151
Bullion, is admissible without report or entry, also regulations affecting	122 and 269
Butter, damaged, how reduced to grease	269
Buttons of Silk, Glass, &c., the proper duties upon	64
Cables, duty, definition and landing example of, also mode of computation	64 and 141
Cadmium in Bars, how rated	64
California, how returns of trade with are to be made up	269
Cambric Handkerchiefs, how chargeable, duties, &c.	81
Cambrics, restrictions on importation, landing example and mode of computation	4, 7 and 141
Cane Juice, how assessed to duty	65
Cantharides, no allowance for damage upon	65
Caoutchouc, silk gimped watch-guards, how chargeable	96
Cape of Good Hope, table of duties at	246
Cards, duty upon and regulations affecting	4 and 65
— Obscene, may be destroyed, Playing may be prohibited, 3 and 4	
— Trade-address, printed in the English Language, not prohibited	3
Cargo for Two Ports, how the returns are to be made	10
— not to be used as Ships' Stores	207
Carpets, Turkey, how rated and returned for duty	111 and 147
Carriages, British, returned	24
Casks and Packages, empty or partially empty, how to be dealt with	65 and 269
Cassia Lignea, landing example of, &c.	142
Casts of Busts, &c., ornamented or coloured, free	66
Cattle, restrictions may be placed on the importation of	4
Ceremie Paste, how returned for duty	101
Certificates of Clearance and Produce, whence, and articles requiring	17
— trifling Articles in Baggage without, how treated	24
— of Over Entry, Double Entry, Damage, Origin, &c.,	270
— Form of Special	178
Ceylon, table of duties at	259
Chatelaines of Silk, how rated	95
Cheese, duty, regulations and allowances	66
— landing example, and damage survey thereon	187

	page
Chicory, the essence of, prohibited	3
— may be mixed with Coffee	270
Churches, the materials for building, duty free	270
Chutney Sauce, how rated to duty	150
Cider and Perry may be fortified	271
Cigars and Cigarillos, restrictions	7, 196 and 208
— Foreign, for stores, to be shipped in one package	213
— may be imported in small internal boxes	7
— in Baggage, regulations affecting	24
— see also Tobacco.	
Cinnamon, landing and re-weighing of	142
— Dust, deficiencies allowed on repacking	271
Clearance, a Certificate of	17
— and Transire	185
— Inwards, the time allowed for	10
— Outwards, see Exports	164, 190, 192, and 193
Clerks of Customs, probationary period, and examination, &c.	271
Clock and Watch Movements, may be admitted to entry	3
Clocks and Watches, bearing a British Assay mark, or not having the maker's name, &c., upon it, is prohibited to be imported	2, 67, 160, and 189
— . . . without the maker's name, &c., admitted for private use, upon declaration and payment of fine	67
Cloth-marks deemed to be British	2 and 111
Coals, certificate required for, upon shipment	270
Coastwise, definition of coasting trade, its exemptions and regulations	184
Coasting Trade of the British Possessions	245
Cobalt, Oxide of, how rated	67
Cocket, particulars and destination of	168, 190 to 192
Cocoa, allowances upon	67
— from the British Possessions, a certificate of produce required with	17
Coculus Indicus, no damage allowance upon	67
Coffee, the Essence of, prohibited to be imported	3
— Deficiencies and Allowances upon	43
— Duties and Regulations affecting	67
— in the Husk, samples of, chicory may be mixed with	271
Coin, false, prohibited to be imported	3
— Light, may be taken at its value	271
Coir Cordage, how rateable	68
Cologne Water, duty upon and regulations affecting	107 and 145
— in Baggage, and landing example of	24 and 145
Content, a, particulars of	170
Copper, Old, sheathing and utensils, free	68
— may be delivered from bond to extract silver therefrom	271
— Manufactures, landing example of	150
Confectionery-medicated—how rateable	68
Coral Negligées, how rateable	60
Cordage, duty and definition	64 and 68

	page
Cordials, landing example of and regulations affecting,	158, 296 and 299
Cordonnet, how rateable	88
Corks, landing example of	141
Corn, Grain, Meal and Flour, duties upon and regulations affecting	18, 69, 271 and 273
Cotton Fringe, Hose, Handkerchiefs, Trimmings, &c., how chargeable	70
— Wool for exportation, how to be described	325
— Manufactures, landing examination of by bill of store	131
Countervailing Duties and Drawbacks, a table of	187 and 194
Countries, as distinguished in the inspector-general's returns	264
Cowries, how rated	70
Crochet, not deemed to be Needlework	72
Cuba Timber for Ship-building, admitted free	110
Currants, duty, regulations and landing example with taring,	14, 71 and 142
Curry Powder, how rated to duty	150
Damaged Goods, laws, form of claim, &c.	14, 123, and 137
Dandy Note, the particulars of	171
Deals, how assessed for duty	109, 162
Debenture, a	171
— Goods, enactments and regulations affecting	198 to 201
Declarations, forms of, also false penalties incurred by	23
— how to be made	272
Deficiencies of Report	285
Delhi Shawls, how rated for duty	96
Deposits on Sights, for post entries, &c.	15 and 273
— no longer required on sight entries in London	16
Derelict, Jetsam, Flotsam and Lagan, or wrecked goods, also	
— Droits of Admiralty, duties due upon	188
Diamonds, may be admitted without report or entry	71 and 122
— set, how chargeable to duty	71
Dice, duty upon and regulations affecting	71
Discretionary Powers allowed to Collectors and Controllers	272
Disputed duty paid under protest	16
Dock Duties, London port	114
Documents, penalties for falsifying official	19
Dominoes, how contra-distinguished and rated for duty	150
Drawback and Bounty Goods, how to be conveyed	20
— Goods, enactments regulating	198
— incorrectly entered, how to be dealt with	200
— not worth the duty, to be detained	200
— periods allowed for the production of certificate of landing	200
— for Inland Revenue, officers of that department to be informed, and may attend the examination	201
Drawback and Bounty Goods; Stores, on board vessels bound coastwise and foreign, the debentures not to issue until certificate of sailing has been received	206
Drawings, for patterns, free	72

	page
Drawings, Pictures, Sketches, &c., in baggage, how to be dealt with	26
Droits of Admiralty, duties due upon	183
— Receivers of	356
Drugs and Medicines made up, how chargeable	71
Dues, London Port, Dock, or Tonnage	114
— Orphan	115
— Russia Company's	113
Duties of Customs, import table of	58
— in the British Possessions	233 to 261
— Export, <i>nil</i> .	
— of Inland Revenue	116
— Countervailing and Drawbacks	187 and 194
— Disputed, regulations affecting	16
— Computation of, Overpayment, &c.	272
— Additional on Goods in Belgian Ships	27 and 58
— On Tobacco, Sugar, and Spirits from Bonded Warehouses to be taken on delivered quantities	37
East India Goods, restrictions on the importation of	5
Eau-de-Cologne, landing example and regulations affecting	145
— small quantities in baggage, free	24
Eels in small quantities, how chargeable	73
Eggs, landing example of	145
Embroidery and Needlework, discriminatory regulations regarding	72
Engravings, &c., Obscene, may be destroyed	3
Entry of Goods inwards	8 and 118
— Unauthorised, penalty for, &c.	11 and 19
— Forms of	172
— particulars required, &c.	11, 13, 118 and 119
— Free Prime Duty-paid, and bonding, post, &c.	13, 119 to 121, 131, 273 to 277
— Transfer, the purport of	171
— by Bill of Store	119, 131 and 170
— Imperfect Warehousing, at the legal quays permitted	120
— of Goods outwards—bond required	44
— Outwards	168 and 190
— required for Goods removed to be re-warehoused	38 and 276
— passed previously to the vessel's reporting, incorrect, &c.	273
— time allowed for, Goods may not be landed or delivered from the warehouses without, &c.	10 and 35
— Amendments of	9 and 278
— for Free Goods in Bulk, should be passed for the station at which the vessel lies	273
— Sight, laws and regulations affecting	15, 16, 25 and 120
Envelopes and other Paper Goods, how rated	86
Essences, <i>see</i> Extracts.	
Examinations of Goods, mode of conducting the, 121, 131, &c.	
Excise, Drawback or Bounty Goods, are not admissible by Bill of Store	18
Exports, and mode of conducting export business	164

Exports, Searchers' Documents, Debenture Goods, &c.	167 and 198	page
— Prohibitions and Restrictions	189	
— Entry Outwards, Clearance, Victualling Bill, &c.	190 to 193	
— Regulations in respect to passenger ships	193	
— Restrictions as to the size of packages	4	
Extracts or Essences of Tea, Coffee, Chicory or Tobacco prohibited	3	
— Vegetable, chiefly used for tanning leather, free	60 and 70	
— ——— chargeable, list of	72	
— of Safflower, how chargeable	91	
False Money, prohibited to be imported	3	
Falsifying Official Documents, penalty for	19	
Feathers Dressed, landing example of	136	
Fees allowed to clerks of justices of the peace	273	
— &c., penalties on parties offering, and on officers or clerks of the Customs taking such	26	
Figs, duty, tares, &c.	72 and 127	
Files, marked "cast steel," prohibited to be imported	2	
Fines for Non-attendance, &c.	273	
— Officers to participate in only where merit is shown	284	
Firewood and Fir Quarters	108, 161 and 162	
Fish, certain, may be prohibited	5	
— duties on, and regulations affecting	73 and 122	
Flock and Flocks, how rated to duty	74	
Flour, may be weighed by average	271	
Flowers, Artificial, landing example of	153	
— Mounted Shell, how chargeable	74	
— Petels and Preparations to pay duty as	74	
Foreign Goods, quantities allowed as stores from the warehouse,	204 and 213	
Forms of Entries	172	
— Declarations	28	
— Special Certificate	178	
Fowling-pieces, in baggage	24	
Free Goods, examination of and regulations affecting,	13, 119, 122, 131, and 273 to 275	
Fruits and Vegetables, landing, over-hours, &c.	273	
— in Sugar, whether dry or liquid, are chargeable with duty as Succades	74	
— preserved in Spirits, how chargeable with duty	74	
— Apricots and Peaches dried in the sun, how rated	74	
— Bilberries, chargeable as raw fruit	74	
— imitated in Soap, how rateable	98	
Furniture Woods, certain kinds of, admitted free	111	
Game, chargeable with duty as poultry	89	
General Orders to be kept filed	273	
Geneva in glass bottles	5 and 298	
German Silver, in bars, how chargeable to duty	75	
Gilt Paper, how chargeable to duty	86	
Ginger, preserved in salt and water, how chargeable	75	
— Preserved, in a ship from China and East Indian British Possessions, how assessed for duty	75	

	page
Glass Bottles, the established weights of common green . . .	76
— tumblers, reflectors, &c., how chargeable to duty . . .	75 and 76
Glass, manufactures, examination of . . .	133
— landing example of, and directions . . .	133
Gloves, of Leather, restrictions on the importation of . . .	5
— . . . small quantities in baggage admissible to entry . . .	24
— . . . duties and regulations affecting . . .	76
— . . . landing example of, and mode of assessment . . .	154
— of Cotton, Linen, or Wool, how chargeable . . .	76
Goods, admissible without report or entry, list of . . .	122
— Inwards, prohibitions and restrictions on importation . . .	1 to 7
— . . . entry, report and manifest, also forms of entry, 8, 9, and 172 . . .	
— . . . entry, time allowed for, bills required, unauthorised persons not permitted to make, invalid unless agreeing with manifest, goods brought into the docks not to be landed, without . . .	11
— . . . entered by sight, regulations affecting . . .	15, 16, 25 and 120
— . . . Free, true account of to be rendered by the owner within twenty-four hours, value to be stated on entry, penalty for undervaluation . . .	13
— . . . Free, regulations affecting the reporting and landing of . . .	273 to 275
— . . . Free, landing example of . . .	131
— . . . Free, Merchants', Wharfingers', and Dock accounts may be taken for . . .	122
— . . . table of Duties on . . .	58
— . . . not entered, the guarding expenses to be charged . . .	10
— . . . unshipped, to be landed with all speed . . .	10
— . . . East India, restricted as to the ports of importation . . .	5
— . . . from British India <i>via</i> Egypt, regulations affecting . . .	278
— . . . at value, and Goods undervalued, proceedings to be taken . . .	12, 123 and 277
— . . . taleable, bonding regulations affecting . . .	12
— . . . concealed, liable to forfeiture . . .	16
— . . . falsely imported, under the privileges of ambassadors, . . .	277
— . . . detained, regulations affecting . . .	277 and 278
— . . . seized, regulations affecting . . .	277
— . . . manufactured and unmanufactured, definitions, duty ratings and landing examples of . . .	58 to 112, and 131
— . . . manufactured, deemed the produce where manufactured, . . .	7
— . . . certain, from the Channel Islands, &c., certificates required for . . .	18
— . . . damaged, excepted list, and regulations affecting . . .	14, 123 and 137
— . . . Derelict, &c., wrecked goods and droits of admiralty, duties due upon . . .	183
— excisable, delivered free to ambassadors, regulations . . .	affecting, &c. . .
— left on board for ship's use, how to be cleared . . .	278

	page
Goods landed in the docks, liable to freight, as before landing	44
— Overtime, regulations affecting	277
— Rummage, regulations affecting	277
Goods, sold at Customs' sales, regulations affecting	277
— Returned, may be entered by bill of store	18
— usually weighed net	124
— in transit, and for transshipment	275 and 310 to 314
— accidentally lost in landing, &c.	35
— for drawback, bounty, &c., how to be removed	20
— Bonded, regulations as to stowage, &c., &c.	34, 35, and 39
— to be warehoused under the authority of Customs	35
— may be sorted, repacked, &c.	40
— foreign materials may not be used in repacking	42
— to be carefully marked, &c.	42 and 275
— Outwards, bond to be given, and ship of 60 tons burthen	44
— entry required	190
— from the Isle of Man, prohibited	3
Guernsey, &c., trade act	238
Gunpowder, prohibited to be imported	3
Gun-stocks, for the Ordnance, regulations affecting	279
Hams and Salt Provisions, regulations affecting	78
Handkerchiefs, Cambric and Cotton, duty thereon	70 and 81
Hats or Bonnets of Chip, Felt, and Straw, &c.	78
— landing example of	145
Houses constructed in Bond, regulations affecting	279
Inferior Officers injured, regulations as to pay	286
Inland Revenue Duties, table of	116
Iodine, liquid, how chargeable to duty	80
Iridium, in cubes, how chargeable to duty	80
Isinglass, Landing example of	146
Isle of Man, trade act	232
Jewels, how chargeable with duty	80
Juice, Lemon, Vegetable, &c., how to be rated	80 and 106
Junk, new hempen ropes, how reduced to	90
Labels, printed in the English language, how rated to duty, &c.	3 and 87
Lace, metal for export, regulations as to fineness, &c.	189
— Pillow, landing example of	136
Landing Duties, general description of	118
— Surveyors, additional powers granted to	285
— Waiters, regulations governing	283
Laths, how rated to duty, and landing example of	110 and 161
Lead white, or Cremnitz white, how chargeable	81
Lawns, Leather Gloves, &c., restrictions on importation	7
Leaf Metal, landing example of	146
Leeches may be landed under like regulations to those applicable to poultry	279
Lentils	92
Letters and Petitions missed	282
— in Baggage	23

	page
Letters, Ship, regulations affecting	279 to 283
— from the Post Office, presumed to contain dutiable articles	279
— Official, for the Post Office, how to be addressed	283
License Goods, importable into the Isle of Man	236
Licenses for Vessels and Boats	283
Light Dues, officers to require certificates	283
Limes, how chargeable	86
List of Countries, as distinguished in the returns of the inspector-general of exports and imports	264
— Outports and Outport Officers of the United Kingdom	328
— Warehousing Ports of the United Kingdom	46
— Samples allowed	292
— Receivers of the Droits of Admiralty	356
Litmus, how rateable to duty, landing example	82 and 160
Lobsters, admissible without report or entry	122
Logwood, Extract of admissible for	82
London Port Dues	114
— Orphan Dues	115
Magnesia, free	71
Malt, restrictions on the importation of	5
— inadmissible by bill of store	18
Manchester, Warehousing privileges abolished	49
Mandioca Flour, how rated to duty	83
Manifest, particulars required in	8
Manna Croup, how rated to duty	83
Maps, regulations affecting	83
Marble, landing example of	146
— Tables, Mosaics, &c., Marbles, Agates, &c.	58, 101 and 105
Marks, Names and Brands of British Manufacturers, prohibition on foreigners using	2
Masks, how chargeable to duty	150
Masts; Old; how rateable	108
Mats, Dunnage, when they may be cleared by tide surveyors	83
Measures, Foreign, table of comparison with British	129
Meats, Preserved, how rateable to duty	83
Medicines, Medicinal Powders, &c., how rateable to duty	71
Mediterranean Passes, not now required	283
Merchandise in Convict Ships, regulations affecting	283
— General, landing examples of	181 to 161
Metal Lace, quality regulations	189
Military and Naval Stores, the export of may be prohibited	189
Millinery, landing example of	135
Mirrors, Toy and Hand, how chargeable to duty, see Toys	105
Miscellaneous Orders	267
Mushrooms, dried and cut, how rated	106
Musical Instruments, professional in baggage	25
— landing example of	150
Naphtha, how chargeable to duty	84
Natal, table of duties at	248
Naval Stores for Export, may be prohibited	189

	page
Needlework, landing example of	136
Newspapers, Foreign, in baggage, &c.	24 and 150
New South Wales, table of duties at	258
New Zealand, table of duties at	261
— Wood, how rated	111
Nux Vomica, no damage allowance permitted upon, and rating,	14 and 84
Oak Knees, how measured for duty	162
Obscene Books, Prints, Paintings, Cards or articles, prohibited	3
Officers and Clerks of Customs, ages of admission to the service	
and regulations governing duties and conduct, 268 and 283	
— attendance at the bonding premises in London	45
— Baggage, hours of attendance, Warehouses.	21
— List of, at the Outports	328
Oil of Mace, how rateable to duty	85
Opium and Extract of Opium, duty and regulations affecting, 14 and 86	
Oranges and Lemons, duties on and regulations affecting, 14 and 86	
— landing example of, measurement, and damaged paying	
duty <i>ad valorem</i>	146 and 287
Ordnance Stores in Packages, landing of, &c.	287
Orphan Dues	116
Otto of Roses, landing example and mode of computing tares of	147
Outports, list of, and principal officers thereof	328
Overpayment of Duties, merchants to be apprised of	272
Overtime, vessels working, regulations governing	315
Packages containing French Plums, when chargeable	89
— empty, returned British, free	65
— for the Public Offices, regulations governing	287
Painters' Colours, duty on and regulations affecting	86
Paintings, Books, Prints and other Articles, Obscene, prohibited,	3
— Sketches and Drawings in Baggage, regulations affecting, 26	
Paper, printed on in the English language, prohibited to be im- ported	2 and 3
— Envelopes and sundry other Articles of, how chargeable	86
— Hangings and Stained Paper, landing example of	147
Partial examinations, how to be treated	122
Parts of Articles, prohibited to be imported	3
Passports at Madeira, penalty in default of	283
Patterns, <i>see</i> Samples.	
Pearls, Set, how rateable to duty	87
Pens, landing example of	151
Penholders, of Copper, Japanned, how chargeable to duty	150
Pepper, deficiency and damage allowances, duty regulations, &c.,	43 and 87
Perfumery, landing example of	136 and 151
Perry, may be fortified	271
Petals and Preparations, to pay duty as artificial flowers	74
Pictures, Sketches, &c., in baggage, regulations concerning, 26 and 89	
— landing example of, computation, &c.	134
Pistols, Gun Barrels, admitted to entry for trade purposes	1
Plush for Hats, Bonnets, &c.	154

	page
Plate, Books, &c., in baggage	22 and 25
— Duties, battering and other regulations	88
— Marks, gold and silver	129
— Sacramental, Presentation, &c.	25 and 88
— drawback and quality regulations	195
Platting of Straw, Hemp and Cotton, Horsehair, &c., regula- tions affecting	88
Ports, Warehousing, of the United Kingdom, list of	46
Post Entry, nature and restrictions of a	119 and 273
Practical Landing Examples	181 to 162
Precious Stones, the setting of, how chargeable	80
Presents, Sweetmeats, without certificate, scale of fines upon	17
Preserved Ginger, how to be dealt with	75
Price Currents, how chargeable to duty	87
Pricking Notes, particulars and use of	171
Prime Entries, description of	119
Prints, and Articles Obscene, may be destroyed	3
— Toy, Crochet Pattern, how to be dealt with	89 and 90
Professional Instruments in Baggage, how to be treated	25
Prohibitions and Restrictions inwards	1
— outwards	189
Provisions, may be prohibited to be exported	189
Puzzolani Earth, how rated	90
Quinine, landing example of, &c.	127 and 147
Rags, regulations affecting	90
Railway Sleepers	320
Raisins, duty upon and regulations affecting	14 and 91
— tares for boxes and casks, landing example, &c.	127 and 142
Receivers of Droits of Admiralty	356
Reciprocity Privileges and Enactments	27
Registrars at the Docks to act as Landing Surveyors, upon emergencies	288
Registry of Ships, Seamen, &c.	288
Religious Vestments in Baggage, regulations affecting	25
Rent, Crown's premises in Ireland	215
— on Tobacco	211
Repacking, regulations, manner of, &c.	41, 42, 148 and 290
Request Notes (for stores)	170
Report, Ships', general particulars of	8 and 118
— amendment of	9, 273, 285 and 291
Restrictions on importation and exportation	4 and 189
Ribbons, duties upon and regulations affecting	95 and 152
— landing example of, taring of, &c.	152 and 156
Rice, ground, and the refuse of rice, how chargeable to duty	91
— delivered for cleaning, re-weighing account and regulations, 149 and 292	
Rifle or Fowling Piece in Baggage	24
Ropes, new hempen, how reduced to junk	90
Rum Stores should consist of one-half part of British Plantation, — and Rum Shrub from the British Possessions, a certificate of produce required for	213 17

	page
Rum and Rum Shrub, the duties upon and regulations affecting	99
Russia Company, the freedom of it, how obtainable	113
— Dues	113
Safflower, the extract of, how rated	91
Sacramental Plate, regulations affecting	26
Saint Helena, table of duties at	251
Salaries, Officers', regulations on removal, &c.	283
Salicine, how chargeable to duty	72
Salmon cured, how chargeable	73
Salt Provisions from Canada, regulations affecting	78
Samples, a list of, and regulations affecting	292
Sardines, how chargeable to duty	59
Seals of Office, small quantities of silks in baggage may be sent under	26
Searchers' Documents, a description of	167
Securities, scale of for the out-door department	287
Seeds, duties and regulations affecting	92 and 93
— landing examples of	149
Seizures, particulars of, to be furnished to the Board without delay	123
— rewards for and general regulations affecting	294
— notes, regulations respecting	294
Semodina, how chargeable to duty	93
Services, special or extra, a return of to be made at the end of each quarter	286
Shawls, Woollen, how chargeable	111
Sheep, Cattle, &c., may be prohibited to be imported	4
Shipping Bill, particulars and purport of a	169 and 191
Ships, foreign, wrecked, &c., how chargeable to duty	93
Ships' Letters and Regulations	279
Sight Entries, regulations	15, 16, 25, 120 and 122
Silks, restrictions and list of privileged ports	5 and 7
— trifling articles of in baggage	22, 24 and 26
— and Ribbons, landing and taring examples	128 and 152
Silks; duties and regulations affecting	94 to 96
Skin, Gold-beaters', how chargeable to duty	96
Snuff, restrictions and limitations on importation	3, 5, 6 and 7
— packages of and under the legal size, &c.	295 and 310
— samples of, permitted to entry	292
Soap, duties and regulations affecting	98
— coastwise regulations affecting; also as stores	187 and 212
Sour Krout, how rated to duty	106
South Australia, table of duties at	252
Spars, store, landing example of	161 and 163
Special Certificate, form of, &c.	178
— of Extra Services, a return to be made	286
— Sufferance, the object of	171
Spelter or Zinc, Oxide of, and how rated to duty	98
Spirits, restrictions on importation, duties on and other regulations	5, 17, 99, 156 to 159
— British, Scotch and Irish, inland duties, &c.,	116, 212 and 295

	page
Spirits, removal from Scotland to England, &c.	38 and 296
— from the Channel Islands	117, 187, 299 and 296
— from the Isle of Man, prohibited to be imported	8
— Coastwise, regulations governing	300
— from British Possessions, certificates for required	17
— regauging regulations	297 and 300
— duties to be paid on delivery gauge	37
— allowances and deficiencies on	37, 44, 299, 300 and 302
— small quantities in baggage to be delivered free	24
— varnish and medicated, how rated for duty	100 and 106
— Samples	292 and 301
— racked, regulations governing and deficiencies on	303
— vatted, regulations governing and deficiencies on	302
— bottled in bond, for stores, &c.	213 and 295
— and Tobacco, in illegal-sized packages	46 and 207
— removal of under bond	295 and 300
Stationery, allowances of	304
Staves, duties, regulations and mode of measurement	108 and 163
Steel, in bars, &c., how chargeable	80
Stone, lithographed, marble, mosaics, &c.	101
— the weight of, may be estimated by measurement	304
Store Bills, black and red, particulars of	169
Stores, Ships', table of, &c.	204
— special bond required for illegal-sized packages	207
— one illegal-sized cask of each description of spirit allowed,	206
— repacking for, and minimum quantities allowed	208
— quantities of bounty and drawback goods allowed as	212
— foreign goods from the warehouse allowed as	213
— the average duration of voyages from the United Kingdom,	209
— to be borne on the Victualling Bill	202
— ships having, may not depart until duly cleared	202
— bond to be given for the shipment of	206
— for drawback, on board vessels bound coastwise and foreign	206
— vessels bound coastwise to take in cargoes, collectors to	
be apprised of stores shipped	203 and 206
— officers employed following, to be charged for	207
— Surplus, discrepancies of report in, the tide surveyor	
to call upon the master to account for	207
— British Biscuit, when delivered free	203
— subject to like duties as merchandise	203
— on board vessels coastwise, to be placed under seal	203
— lock mark or seal thereon wilfully broken, penalty	
attaching	20
— of one vessel may be transferred to another	203
— the master enjoined carefully to report	203
— to be cleared within one year	206
— Rent on, <i>See Observations</i>	211
Straw Hats and Flatting of Straw, duties, regulations, &c.	78 and 88
Stringy Bark Wood, how chargeable	110
Subsistence, allowances for	287
Succades or Sweetmeats, presents of, coming from British Pos-	
sessions without a certificate, fines for	17

	page
Succades or Sweetmeats from the Channel Islands, &c., duties on	101
— from China and a British Possession, how chargeable	74 and 75
— landing example of	160
Sufferance Wharves, additional privileges ceded to	304
Sugar, table of duties and regulations, 37, 42, 43, 102, 108 and 304	304
— Sweet Farina of Potatoes to pay duty as candy	102
— from British Possessions, requiring certificate	17
— for refining in bond, crushing, &c., regulations, 42, 43 and 196	196
— Sight Entries permitted for, and table of B. P. tares, 16 and 128	128
— super-tare on, landing example, sampling, &c.	159 and 304
— sweepings of the Warehouses, how charged with duty	304
Superannuation Allowances	306
Surveyors, Landing, regulations governing	285
— Tide, regulations governing	285
Sweets and Saccharine Matter, how chargeable	17 and 102
Sweetmeats from a B. P. without certificate, scale of fines for	17
Table of Duties of Customs and of Free Goods	58
— in the British Possessions	233 to 261
— Inland Revenue Duties	116
— Countervailing Duties and Drawbacks	187, 194
— Drawbacks and Bounties	194
— Foreign Goods allowed to be shipped as stores	213
— British Manufactured Goods shipped as stores	212
— Articles of British Produce usually exported	213
— Ships' Stores	204
— Average Duration of Voyages from Great Britain to	
Foreign Ports	209
— Goods prohibited	1
— to be imported into the Isle of Man	232
— restricted	4
— requiring a Certificate of Produce from the Colonies	17
— for which a Bill of Store will not avail	18
— British Plantation Sugar Tares	128
— Plate Marks and Foreign Weights	129
Tallow to be discriminated from Grease and Weighing Regulations, 306	306
— Vegetable, how admissible	104
Tamarind, Tares on, landing example	129 and 160
Tares and Allowances, list of	126
Taring, description of the modes of, Weights for Silk, &c.,	
125, 128, 143 and 155	155
Tea, Extract or Essence of, prohibited to be imported	3
— Restriction on and Ports of Importation	6
— Duty and Damage, regulations affecting	104
— Bonding and Average Taring Directions	306
Tide Surveyors may examine necessary apparel on emergency	23
Tide Surveyors and Tide Waiters, regulations governing,	285
Timber and Wood Goods, Duties on, regulations affecting and	
landing, examples for	108, 161 and 318
Tin from British Possessions, a certificate of produce required	
for	18
Tinsel of Copper, how chargeable to duty	150

	page
Tobacco, the Essence or Extract of, Tobacco Stalks and Tobacco	
Stalk Flour, prohibited	3
— prohibitions, restrictions and ports of importation	3 and 5 to 7
— and restrictions on export	196, 197, 207, 208, 212 and 213
— duties upon, damage and general regulations	105 and 306
— small quantities in baggage admitted	24 and 25
— for private use, and samples, under the legal quantities	7
— not worth the duties, to be destroyed	310
— duty to be paid upon delivery weight	37
— warehouses and rent	33, 211 and 310
— rent to be paid up every five years	310
— sampling regulations	309
— Leaf, to be delivered only to manufacturers, damaged may,	310
— removal under bonding regulations	38, 39 and 306
— drawback regulations and nature of declaration	198 and 212
— quantities and descriptions allowed as Stores	204, 212 and 213
— Stores, illegal-sized packages for the out-ports	46 and 207
— growth of, prohibited in Great Britain and the Channel	
Isles	310
Tongues, Pigs', free of duty, Oxen, &c., as Stores	105 and 214
Tonnage Dues, table of	114
Toys, landing example of	151
Transfer Entry, the particulars and purport of	171
Transshipment Regulations	38 and 310
Transire and Clearance, coastwise	184, 185 and 267
Treenails, how rated for duty	108 and 110
Truffles, how rateable, and weights of bottles	105 and 126
Turpentine, examination of, sweepings of, &c.	314
Turtle Preserved, from the colonies, how rateable to duty	73
Types, Old British, returned, conditions of free delivery	314
Van Diemen's Land, table of Customs' duty at	260
Varnish Spirit, duty regulations	106
Vases mounted, how chargeable	150
— of Bronze, how chargeable	64 and 151
Vatting Regulations	302
Vegetables and Vegetable Juice, duty regulations	106
— and Fruit, may be landed overtime	273
Veneers, how rated to duty	106
Vessels from North America and Honduras, working over-hours,	315
— Foreign Fishing to be watched, licenses, seized stores and	
materials, quantity of store spars allowed	315
— may be entered outwards at the time of reporting inwards,	190
— clearing coastwise, to take in cargo, collectors and control-	
lers to be appraised	203
Vestments, religious	25
Vietualling Bill, particulars, object and disposal of,	
170, 190, 192 and	202
Victualling Bill, foreign vessels not to depart from one British	
port to another in ballast without	202
Vinegar, Aromatic, how chargeable	106
— duty, strength, &c.	106

	page
Voyages, the estimated duration of any	209
Warehousing Account, regulations governing	267
— Act	32
— Appointment of Ports and Warehouses, description of warehouses ordinary, special and extra security, with regulations	32 and 33
Warehouses for Tobacco and Rent thereon, also Bonds	33
— Officers attendance at in London	45
Warehouses, penalty on the improper stowage of goods in, occu- piers to produce goods upon demand	34
Warehouse-keeper's Bond	33
— Goods warehoused under the authority of the officers of Customs	35
— fraudulently concealed or removed	34
— Unclaimed	35
— examination and marking of packages	35
— not cleared within seven years, or surplus stores within one year, may be sold	35
— on accidental losses, the duties may be remitted, 35 and 36	36
— not to be delivered without due entry	36
— permitted as stores	36
— Allowances for deficiencies on tobacco, sugar and spirits 37	37
— constructively warehoused	38
— removed to be re-warehoused, bond to be given	38
— re-warehoused, bond to be discharged	39
— removed to other premises in the same port, subject to the original conditions	39
— sold in the warehouse, a fresh bond may be given	40
— in the warehouse may be sorted, re-packed, and damaged portions destroyed, but foreign materials must not be used	40 and 41
— warehoused may be delivered out on bond, after marking, for certain purposes	42
— in bulk, the whole parcel, or not less than one ton, or five loads of wood goods, to be partially delivered, without special leave	42 and 45
— the decrease and increase regulations	43
— allowances for Wine, Spirits, Coffee and Pepper deficiencies	43
— embezzled or wasted, entered outwards, bond to be given	44
— export ship to be not less than 60 tons burthen	44
— landed in the docks, to be liable to freight	44
— Sugar for refining, regulations affecting	42 and 43
— deficiencies, how to be treated	305
Warehousing Ports of the United Kingdom	46
Warrants, forms of	172
— or Entries, <i>see</i> Entry of Goods.	
Waste Paper, useless books and documents at outports	316
Watch and Clock Movements	3
Watches and Clocks, prohibition of certain	2

	page
Watches and Clocks, landing example of, and regulations	160 and 316
Water, Cologne, in flasks or bottles, how treated	107
Waterside Practice	118 to 171
Weights, Decimal, for silk taring	130
— and Measures, foreign compared with English	129
Western Australia, import duties at	258
Willow Sticks may be reduced to Firewood	108
Wine from the British Possessions, certificate required	17
— from the Channel Islands, duties on	188
— Sweet or made, regulations respecting	188
— Unsound may be cleared for vinegar	318
— Lees of, how chargeable	42
— Deficiency, allowances on	43 and 316
— mode of examination and landing example	158
— racked, regulations governing the process	317
— fortifying, blending, &c.	41
— Duties, damaged, regulations &c.	107
Wood Goods, duties and regulations affecting	108
— landing examples and modes of assessment described	161
— piling and measurement regulations	109, 162, 319 and 320
— Firewood and timber regulations	161, 318 and 319
— Railway Sleepers and other like goods, mode of assessment	320
— Oak Knees, mode of measurement, &c.	162, 325
— from the Warehouse, entries restricted in quantity	45
Woods, various, Ship-building and Furniture, free	110 and 111
Wool, Sheeps', and Cotton, regulations outwards	325
Worsted or Worsted Yarn, landing example of, &c.,	112 and 160
Wreck and Salvage Act	179
Wrecked Vessels and Goods, regulations affecting	183 and 325
Yacht Clubs, the privileges of	327
Yarns, duty upon, descriptions and landing example of,	112 and 160
Yeast, how rated	112
Zinc or Spelter, and Oxides of, how rated	98

LONDON:

LEWIS AND SON, FINCH-LANE, CORNHILL.





